

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NORTH CAROLINA  
CASE NO. 5:20-CV -230**

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CAMERON CAIN BAARBÉ, *et al.*,  
Plaintiffs,  
-against-

THE SYRIAN ARAB REPUBLIC,  
  
Defendant.

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**EXPERT DECLARATION OF DR. DAVEED GARTENSTEIN-ROSS**

**DR. DAVEED GARTENSTEIN-ROSS** declares pursuant to 28 U.S.C. § 1746, as follows:

**SCOPE OF ENGAGEMENT AND OPINION**

1. I have been retained by the Plaintiffs to provide an expert opinion on (1) the evolution of the Islamic State (popularly known as ISIS) through 2017; (2) the Syrian Arab Republic's ("Syria") relationship with ISIS both before and during this period; (3) ISIS's culpability for the November 13, 2015 "urban warfare" style terrorist attacks in Paris; the terrorist suicide bombings that struck the departure hall of Brussels International Airport on March 22, 2016; and the suicide bombing of a tourist hotspot in Istanbul on March 19, 2016; and (4) whether Syria's support for ISIS bore a causal connection to these three attacks. Relying on substantial evidence commonly used by experts in the relevant fields, my expert opinions are as follows:

2. Syria engaged in both explicit and also tacit support for ISIS, exemplified by prisoner releases that the regime undertook from 2011 onward, and also the regime's trading relationship with ISIS, which involved oil and other commodities. These activities should be

understood in the context of the regime's support for ISIS's predecessor, al-Qaeda in Iraq (AQI), in the early 2000s.

3. ISIS was responsible for the spree of urban warfare style attacks across Paris on November 13, 2015, including an attack on the bistro La Belle Epoque that killed Nohemi Gonzalez.

4. ISIS was responsible for the terrorist suicide bombings in the departure hall of the Brussels International Airport on March 22, 2016, that killed siblings Alexander and Sascha Pinczowski.

5. ISIS was responsible for the terrorist suicide bombing of a popular Istanbul tourist locale on March 19, 2016, that killed Avraham Goldman and seriously injured Ron and Pnina Greenfield and Nitzachya Goldman.

6. The Syria-Iraq safe haven that ISIS enjoyed bore a causal connection to the Paris, Brussels, and Istanbul attacks. Given the role that the Syrian regime's support played in allowing ISIS to gain and maintain its control over this territory, Syria's support for ISIS played a causal role in the success of these attacks.

7. Syria's financial relationship with ISIS also bore a causal connection to the Paris, Brussels, and Istanbul attacks. This financial relationship helped empower ISIS to maintain the caliphate that financed, supported, and protected the terrorist group's Amniyat al-Kharji that was responsible for organizing terrorist attacks across the globe. This financial relationship also fueled ISIS's propaganda apparatus that inspired attackers to strike in its name.

## **Qualifications & Methods**

8. This section describes my professional background, then discusses the methods I employ in analyzing jihadist groups and other violent non-state actors (“VNSAs”).<sup>1</sup>

### ***Professional Qualifications***

9. My professional life has been dedicated to understanding VNSAs’ role in the world and to helping policymakers, government agencies, private companies, and other clients fashion innovative solutions to the challenges that VNSAs pose. I am the chief executive officer of Valens Global, a private commercial firm focused on understanding VNSAs and fashioning appropriate solutions to the challenges that they pose. In this capacity, I have led a number of major client projects that will be detailed in this section. I also hold appointments at think tanks in the United States and Europe. I am a senior advisor on asymmetric warfare at the Foundation for Defense of Democracies (“FDD”), a nonpartisan policy institute in Washington, D.C., with which I have been affiliated for over a decade.<sup>2</sup> I am also an associate fellow at the International Centre for Counter-Terrorism – The Hague (“ICCT”). I have authored several studies for ICCT, some of which

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<sup>1</sup> I use the term *jihadist* in this report because it is an organic term, the way that those within the movement refer to themselves. It should be understood that the Arabic word *jihad*, which translates to *struggle*, is a well-established Islamic religious concept with many connotations. Most Muslims interpret the term in significantly different ways than do the self-proclaimed jihadists.

<sup>2</sup> I previously served as FDD’s Vice President of Research (2007-10), then as a Senior Fellow (2010-18) and a Non-Resident Fellow (2018-19). For a sense of the work I have done for FDD, see the following books and studies that I authored for the institute, or for which I served as a volume editor: Daveed Gartenstein-Ross et al., *Evolving Terror: The Development of Jihadist Operations Targeting Western Interests in Africa* (Washington, D.C.: FDD Press, 2018); Daveed Gartenstein-Ross et al., *Islamic State 2021: Possible Futures in North and West Africa* (Washington, D.C.: FDD Press, 2017); Daveed Gartenstein-Ross & Jonathan Schanzer eds., *Allies, Adversaries and Enemies: America’s Increasingly Complex Alliances* (Washington, D.C.: FDD Press, 2014); Daveed Gartenstein-Ross & Daniel Trombly, *The Tactical and Strategic Use of Small Arms by Terrorists and Terrorist Groups* (Washington, D.C.: FDD Press, 2012).

required international field research.<sup>3</sup> I have also served as a fellow at Google's tech incubator Jigsaw, for which I led several major research projects responding to violent extremists' use of online platforms associated with the company.<sup>4</sup>

10. I have experience teaching and lecturing at the university level. I serve as an Adjunct Instructor at Duke University (2021-present) and as an Instructor at Carnegie Mellon University (2022-present). From 2013-17, I held an appointment as an Adjunct Assistant Professor in Georgetown University's Security Studies Program, where I taught a graduate course on violent non-state actors. I also held an appointment as a Lecturer at the Catholic University of America, where I taught a graduate course on violent non-state actors and an undergraduate course on al-Qaeda and its affiliates (which included significant discussion of the Zarqawi organization). I have also taught classes for, or held faculty appointments at, the University of Southern California (teaching for the school's Executive Program in Counterterrorism) and the University of Maryland (Faculty Research Assistant in the Institute for Advanced Computer Studies, 2013-14).

11. I have been contracted to design and lead national-security simulations (also known as *war games*) for several colleges and universities, including American University, Carleton

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<sup>3</sup> See Daveed Gartenstein-Ross et al., *The Islamic State's Global Propaganda Strategy* (The Hague: ICCT – The Hague, 2016); Daveed Gartenstein-Ross & Nathaniel Barr, *Dignity and Dawn: Libya's Escalating Civil War* (The Hague: ICCT – The Hague, 2015); Daveed Gartenstein-Ross et al., *Raising the Stakes: Ansar al-Sharia in Tunisia's Shift to Jihad* (The Hague: ICCT – The Hague, 2014); Daveed Gartenstein-Ross, *Ansar al-Sharia Tunisia's Long Game: Dawa, Hisba, and Jihad* (The Hague: ICCT – The Hague, 2013).

<sup>4</sup> Much of the work I undertook for Jigsaw/Google remains confidential, but one project, known as the Redirect Method, has been made public. See Andy Greenberg, "Google's Clever Plan to Stop Aspiring ISIS Recruits," *Wired*, September 7, 2016, at <https://www.wired.com/2016/09/googles-clever-plan-stop-aspiring-isis-recruits/>. The website that Jigsaw created to explain the Redirect Method can be found at <https://redirectmethod.org/>. I led Valens Global's efforts to map the counter-extremist narrative space on YouTube for this project.

University, Carnegie Mellon University, Duke University, Georgetown University, Johns Hopkins University, National Defense University, Regent University, the University of Bath, the University of Calgary, the University of North Carolina at Chapel Hill, and Wake Forest University. In addition to running these simulations for academic institutions, I have designed and led them for government agencies (including the U.S. State Department's Foreign Service Institute and Canada's Department of National Defence), multilateral institutions (e.g., the Global Counterterrorism Forum), and think tanks (e.g., the Foundation for Defense of Democracies).

12. I have also delivered presentations at a number of major colleges, universities, and academic conferences, including the American Political Science Association Annual Meeting, the Association for the Study of the Middle East and Africa Annual Conference, Columbus State University (Columbus, Ga.), the George C. Marshall European Center for Security Studies (Garmisch, Germany), Georgia State University (Atlanta, Ga.), High Point University (High Point, N.C.), Johns Hopkins University, the National Defence College (Abu Dhabi), the New York University School of Law, O.P. Jindal Global University (Sonipat, India), the U.S. Marine Corps Command and Staff College (Quantico, Va.), the United States Naval Academy (Annapolis, Md.), Universität Tübingen (Tübingen, Germany), the University of South Florida, and Uppsala University (Uppsala, Sweden).

13. I hold a Ph.D. and M.A. in World Politics from the Catholic University of America; a J.D., *magna cum laude*, from the New York University School of Law; and a B.A. with Honors in Communication, *magna cum laude*, from Wake Forest University. I also hold a *10,000 Small Businesses* Certificate of Entrepreneurship, which I received from a program sponsored by the Goldman Sachs Foundation (classes held at Babson College, in Wellesley, Mass.).

14. As part of my research beginning in approximately 1995, I have traveled overseas to conduct field research or do professional work in numerous countries that are relevant to understanding transnational jihadism, including Bulgaria, Germany, Iraq, Israel, Jordan, Morocco, the Netherlands, Nigeria, Poland, Qatar, Turkey, Tunisia, and the United Arab Emirates. I have reviewed tens of thousands of open-source documents about the jihadist movement in English, French, Spanish, and Arabic. I have served as a consultant and expert on terrorism and national security issues for the U.S., Canadian, and Dutch governments, the European Union, NATO, the Global Counterterrorism Forum, and private organizations. In the course of this work, I have been certified by governmental bodies as an expert on terrorism and jihadist groups on more than ten occasions. A partial selection of these occasions includes: (1) serving as a Subject-Matter Expert (SME) for U.S. Customs and Border Protection (2017-present), including delivering open-source strategic reports about sub-state violence, including on the activities of ISIS; (2) leading Valens Global's efforts to support the drafting, threat assessment, and crafting of priority actions for the U.S. Department of Homeland Security's *Strategic Framework for Countering Terrorism and Targeted Violence*, which was released in September 2019 and has subsequently guided DHS's approach to confronting terrorism;<sup>5</sup> (3) serving as a co-Principal Investigator for a three-year, \$1.5 million project for the Office of Naval Research using big data to analyze relationships among militants and anticipate where fractures are likely to occur in militant organizations, including in ISIS; (4) serving as the Principal Investigator for nine different grant-funded research projects

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<sup>5</sup> The *Strategic Framework* received widespread acclaim, with *The New York Times* editorializing that the document "focuses unapologetically on right-wing terrorism, particularly white supremacist extremism," which constitutes "a shift that is both urgently needed and long overdue." Alex Kingsbury (editorial board member), "Rethinking Counterterrorism," *New York Times*, September 23, 2019.

related to terrorism and VNSAs for the Mobilizing Insights in Defense and Security (MINDS) program funded by Canada's Department of National Defence, as well as its predecessor program; and (5) designing and delivering lectures on global terrorism for the U.S. Army Corps of Engineers' Individual Terrorism Awareness Course (INTAC), for which I served as one of the lead instructors from 2016 through 2020.

15. I have also been court-certified to testify as an expert witness or serve as a litigation consultant on ISIS, jihadist groups, and terrorism in numerous federal cases. I have been admitted as an expert witness on the Zarqawi organization (also known as ISIS or al-Qaeda in Iraq) on eight occasions, most recently in *Parhamovich v. Syrian Arab Republic* (D.D.C., 2022); *Fishbeck v. Islamic Republic of Iran* (D.D.C. 2022); and *Neiberger v. Islamic Republic of Iran* (D.D.C. 2022).<sup>6</sup>

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<sup>6</sup> See *Parhamovich v. Syrian Arab Republic*, no. 17-cv-61 (D.D.C. Dec. 28, 2022), at n.5 ("The Court finds that Dr. Daveed Gartenstein-Ross is qualified as an expert on issues related to terrorist groups operating in Iraq. He currently serves as Chief Executive Officer of Valens Global, is a Non-Resident Fellow at the Foundation for the Defense of Democracies, and an Associate Fellow at the International Centre for Counter-Terrorism at The Hague. He has been qualified as an expert witness in federal court on issues related to the Zarqawi organization and other terrorist groups and related issues in federal court. Dr. Gartenstein-Ross has testified before multiple House and Senate Committees, the United Nations, European Parliament, and the Canadian House of Commons"); *Fishbeck v. Islamic Republic of Iran*, 1:18-cv-02248-CRC (D.D.C.) Sept. 12, 2022 Hearing Trans., at 130:11-130:12; *Neiberger v. Islamic Republic of Iran*, 1:16-cv-02193-EGS-ZMF (D.D.C.) (Sept. 8, 2022 Report & Recommendation (adopted in full Sept. 29, 2022)). See also *Fields v. Syrian Arab Republic* (D.D.C. 2021) Memorandum Opinion, *Fields v. Syrian Arab Republic*, CA 18-1437 (D.D.C. September 29, 2021), p. 2 ("Dr. Gartenstein-Ross is the Chief Executive Officer of Valens Global, a private commercial firm focused on analyzing violent non-state actors. Gartenstein Report at 1. He holds a Ph.D. and M.A. in World Politics from the Catholic University of America, as well as a J.D. from the New York University School of Law. *Id.* at 2. He has a robust background in studying and publishing articles on the Zarqawi organization and has been accepted as an expert on Syria's support for ISIS in other federal courts.... As such, I find that Dr. Gartenstein-Ross is qualified as an expert in Syria's relationship with and support of ISIS").

In *United States v. Young* (E.D. Va. 2017), the first criminal prosecution of a U.S. law enforcement officer for material support for ISIS, I served as an expert witness for the prosecution. The defense raised a *Daubert* challenge, and my expertise was affirmed by the District Court based on my background, “extensive academic credentials,” and “the fact that the United States government uses him for training in these areas.” The United States Court of Appeals for the Fourth Circuit affirmed the District Court’s decision on appeal, noting that the lower court “reached a reasonable decision in qualifying Dr. Gartenstein-Ross based on his extensive credentials and areas of expertise.”<sup>7</sup> I also served as an expert witness on the Zarqawi organization in *Sotloff v. Syrian Arab Republic* (D.D.C. 2021), *Doe v. Syrian Arab Republic* (D.D.C. 2020) and *Foley v. Syrian Arab Republic* (D.D.C. 2017).<sup>8</sup>

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<sup>7</sup> *United States v. Young*, 916 F.3d 368, 380 (4th Cir. 2019).

<sup>8</sup> See Memorandum Opinion, *Sotloff v. Syrian Arab Republic*, CA 16-725 (D.D.C. March 15, 2021), pp. 11-12 (“The first expert, Dr. Daveed Gartenstein-Ross, is an anti-terrorism scholar and author who has worked, in various capacities, on issues related to violent non-state actors for over a decade. Gartenstein-Ross Hr’g Tr. 13:1–12. He has testified as an expert on terrorism and jihadist groups in many courts, including in this District. See, e.g., *Foley v. Syrian Arab Republic*, 249 F. Supp. 3d 186 (D.D.C. 2017). The Court qualified him as an expert on violent non-state actors generally, ISIS’s evolution from its predecessor organizations, and ISIS’s material supporters”); *Doe v. Syrian Arab Republic*, No. 18-CV-0066 (D.D.C. Sept. 10, 2020) (“The undersigned finds that Dr. Gartenstein-Ross is qualified as an expert in the areas of terrorism and jihadist groups. He has been qualified in federal courts on six occasions in those fields. In addition, he has also testified in five hearings directly related to ISIS before the U.S. House and Senate. He has taught related topics at Georgetown University, Catholic University, University of Southern California, and University of Maryland. He received his Ph.D. and M.A. in World Politics from Catholic University and a J.D. from New York School of Law. As a result of his work, Dr. Gartenstein-Ross has been certified by governmental organizations as an expert on terrorism and jihadist groups, including the U.S. Customs and Border Protection and the U.S. Department of Defense’s Joint Improvised-Threat Defeat Organization. He is presently the Chief Executive Officer of Valens Global, a firm focused on responses to violent non-state actors, a Senior Advisor on Asymmetric Warfare at the Foundation for Defense of Democracies, and an Associate Fellow at the International Centre for Counter-Terrorism. He also served as a Senior Advisor to the

16. In addition to the aforementioned work that required certification as an expert, I have undertaken other professional work related to ISIS, jihadism, and violent non-state actors for a variety of clients. A small sample of this work includes: (1) I oversaw the creation of numerous reports for the consulting firm Global Traveler, including reports examining terrorism and extremism in Brunei Darussalam and Nigeria, in 2021; (2) I served as a consultant for the Anti-Defamation League, producing reports on extremist groups and leading training for domestic law enforcement from 2016-2018; (3) I produced country-specific and actor-specific analytic reports for three firms in the oil and gas industry—Check-Six, Equinor, and Tullow Oil—that needed to make investment decisions related to ISIS and VNSAs, or to protect their facilities and personnel in various locations, from 2014-15; (4) I served as a Subject Matter Consultant to the private security firm Corporate Risk International during hostage negotiations with the Iraq-based militant group Asaib Ahl al-Haq (2008-09).

17. I have also testified about my areas of core competency before the U.S. House and Senate more than a dozen times, as well as before the United Nations, European Parliament, and Canadian House of Commons. Several of these testimonies were focused specifically on ISIS, including the following: (1) “Exchange of Views on the Continuing Global Threat from Daesh and its Affiliates,” testimony before the European Parliament, Subcommittee on Security and Defense, October 28, 2020; (2) “ISIS Post Caliphate: Threat Implications for America and the West,” testimony before the House Committee on Homeland Security, May 23, 2018; (3) “The Paris

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Director of the U.S. Department of Homeland Security’s Office for Community Partnerships from 2016-2017.”); *Foley v. Syrian Arab Republic*, 249 F. Supp.3d 186 (D.D.C. 2017) (“Having considered the requirements set forth in Federal Rule of Evidence 702 for the admission of expert testimony, the Court qualified Daveed Gartenstein-Ross as an expert in the evolution of the history of terrorist organizations and their claims of responsibility for acts of terrorism.”).

Attacks: A Strategic Shift by ISIS?,” U.S. House Committee on Foreign Affairs Subcommittee on Terrorism, Nonproliferation, and Trade, December 2, 2015; (4) “The Impact of ISIS on the Homeland and Refugee Resettlement,” U.S. Senate Committee on Homeland Security and Governmental Affairs, November 19, 2015.

18. Additionally, I am an author with specialized knowledge about ISIS and other militant groups. I am the author or volume editor of thirty-one books and monographs, and I have written extensively on these topics in peer-reviewed academic publications and the mainstream press. This work is outlined in my curriculum vitae, but some selections that pertain to the key issues in this case include the following books and monographs that I have authored: (1) *Enemies Near and Far: How Jihadist Groups Strategize, Plot and Learn* (Columbia University Press, 2022); (2) *Islamic State 2021: Possible Futures in North and West Africa* (with J. Zenn and N. Barr), Foundation for Defense of Democracies, 2017; (3) *The Islamic State’s Global Propaganda Strategy* (with N. Barr and B. Moreng), ICCT—The Hague, 2016; (4) *The War between the Islamic State and al-Qaeda: Strategic Dimensions of a Patricidal Conflict* (with J. Fritz, B. Moreng and N. Barr), Valens Global, report produced for SOCCENT, 2015.

19. I have also authored a number of book chapters, academic and technical publications, and popular press publications that are relevant to the issues in this case. Again, this work is outlined in full in my curriculum vitae, but some relevant selections follow: (1) “The Evolution and Escalation of the Islamic State Threat to Mozambique” (with E. Chace-Donahue and C. Clarke), Foreign Policy Research Institute, April 13, 2021; (2) “The Threat of Jihadist Terrorism in Germany” (with E. Chace-Donahue & C. Clarke), International Centre for Counter-Terrorism – The Hague, May 22, 2020; (3) “When Jihadist Factions Split: A Data-Driven Network Analysis” (with S. Hodgson et al.), *Studies in Conflict & Terrorism*, 2019; (4) “Jihadism in the

Post-Arab Spring Maghreb,” in S. King & A. Magraoui eds., *The Lure of Authoritarianism: The Maghreb After the Arab Spring*, Indiana University Press, 2019; (5) “The United States’ Post-9/11 Fight Against al-Qa’ida and the Islamic State: A Losing Effort in Search of a Change,” in David W. Lesch & Mark L. Haas eds., *The Middle East and the United States: History, Politics and Ideologies* 6th ed., Routledge 2018; (6) “Bloody Ramadan: How the Islamic State Coordinated a Global Terrorist Campaign,” *War on the Rocks*, July 20, 2016; (7) “Sunni Tribes Need Arms and Support to Fight ISIS,” *New York Times*, June 1, 2015.

20. I have also spoken at events and conferences across the globe, including delivering keynote speeches about VNSAs for the Global Counterterrorism Forum (July 2020), at U.S. Special Operations Command’s Sovereign Challenge Program Annual Conference (Pittsburgh, Pa., May 2019), the Airport IT & Security 2018 conference in Amsterdam (December 2018), the Counter Terrorism Symposium at the Miami International Airport (January 2018), and the “After ISIL” conference sponsored by U.S. Army Special Operations Command and Duke University’s Laboratory for Unconventional Conflict & Simulation (December 2016), among others. A full list of my professional presentations can be found in my curriculum vitae, but some relevant presentations that I have delivered include: (1) “Preventing Misuse of Cyberspace and New Technologies: Developing Ideas, Skills, and Toolkits for Practitioners,” Second United Nations High-Level Conference on Counter-Terrorism, June 28, 2021; (2) “How Terrorist Organizations and Violent Extremists Are Operating in the Fog of COVID-19,” Foundation for Defense of Democracies webinar, June 23, 2020; (3) “Update on Terrorism—Expectations for 2020 and Beyond,” Infonex Canadian BCP and Emergency Management 2020 Conference, Ottawa, January 28, 2020; (4) “CT Challenges: What’s Going Well, What’s Not Going Well,” Beyond Christchurch and the Caliphate: Terrorism’s Futures, conference hosted by the Australian Government &

Australian National University, Canberra, Australia, June 5, 2019; (5) “Countering Radicalization: What Can Be Done?,” Enriching the Middle East’s Economic Future conference, sponsored by UCLA Center for Middle East Development, Doha, Qatar, November 13, 2017; (6) “Sixteen Years After 9/11: Assessing the Terrorist Threat” (panel), New America Foundation, Washington, D.C., September 11, 2017; (7) “Change or Continuity Since 2014: ISIS in Global Context,” The Evolving Terrorist Threat conference, The RAND Corporation, Arlington, Va., June 27, 2017.

### **Methodology**

21. I employ a comparative analysis method for understanding VNSAs. The comparative analysis method has been validated multiple times in written opinions by U.S. courts.<sup>9</sup> Comparative analysis involves identifying relevant primary sources and scholarly literature, examining each source, and comparing these materials to one another in order to better establish baseline facts. Here I will explain the framework I employ for understanding VNSAs and the significance of the method I employ to evaluate relevant factual claims.

22. The framework I use to understand VNSAs is designed to apply across a range of actors. Some of my writings and professional projects have classified various kinds of VNSAs and analyzed how they can be compared and contrasted with one another.<sup>10</sup> As I outline in my chapter “Violent Non-State Actors: Paradigmatic Lessons Learned” in the 2014 volume *National Security*

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<sup>9</sup> See, e.g., *United States v. Farhane*, 634 F.3d 127, 159 (2d Cir. 2011) (upholding the permissibility of an expert’s testimony where the expert employed the comparative analysis method, and noting that this methodology was “similar to that employed by experts that have been permitted to testify in other cases involving terrorist organizations”); Order, *United States v. Hausa*, 12 Cr. 0134, E.D.N.Y., February 10, 2017, p. 4. In all cases where courts certified me as an expert, they affirmed the validity of the comparative analysis methodology that I employ.

<sup>10</sup> See Daveed Gartenstein-Ross & Jacob Zenn, “Terrorists, Insurgents, Something Else?: Clarifying and Classifying the ‘Generational Challenge,’” *Lawfare*, January 15, 2017.

*Management in Federal Structures*, several common factors should be analyzed across the full range of VNSAs. These factors include: (1) leadership, (2) ideology, (3) group goals, (4) strategy, (5) organizational structure, (6) recruiting, and (7) financial support.<sup>11</sup> My later scholarly work adds a critical eighth factor to consider as well: the method and efficacy of a group's organizational learning.<sup>12</sup>

23. The comparative analysis method allows me to compare information and conclusions across sets of sources. Based on this method, I can make two determinations with a high degree of confidence: (1) a probabilistic determination of whether a given fact about a VNSA is true, and (2) independent of whether that fact is true, a probabilistic determination about whether members within a VNSA *believe* the fact at issue to be true.

24. My academic and professional work has further explored and defined the best practices for analyzing and understanding each of these aspects of VNSAs. One best practice I employ is relying mainly on primary-source information, including statements and social media postings by violent extremist groups and their supporters, and the intercepted internal documents of these organizations (e.g., intercepted by the U.S. or other governments). These are documents commonly relied upon by experts. I cross-check all primary sources I read against other primary-source information, against information about events on the ground in relevant theaters, and against relevant secondary-source literature that allows me to determine whether my conclusions are consistent with those of other scholars and practitioners.

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<sup>11</sup> Discussed in Daveed Gartenstein-Ross, "Violent Non-State Actors: Paradigmatic Lessons Learned," in *National Security Management in Federal Structures: Perspectives from India and the United States* (Kochi, India: Centre for Public Policy Research, 2014).

<sup>12</sup> Daveed Gartenstein-Ross & Thomas Joscelyn, *Enemies, Near and Far: How Jihadist Groups Strategize, Plot, and Learn* (New York: Columbia University Press, forthcoming 2022).

25. Though I generally rely on primary sources, many secondary sources serve useful purposes. First, secondary sources can provide useful historical information, adding rich context. Second, some secondary sources do a strong job of synthesizing large amounts of information. Third, some secondary sources contain the intrepid work of journalists who doggedly pursue leads and uncover new, original information. All secondary sources deserve scrutiny, but for this report I was able to cross-check all the secondary sources I utilized for claims that are material to my conclusions against primary sources, other secondary sources, and on-the-ground events before deciding to rely on any single secondary source, in addition to assessing the reputation and reliability of the author.

26. Another best practice I have adopted to complement the comparative analysis method is employing a system of evaluating my own analytic conclusions adapted from *Superforecasting*, a book by Philip Tetlock, who is an Annenberg University Professor at the University of Pennsylvania.<sup>13</sup> Evaluating my own conclusions critically enables me to further ensure the accuracy of my corpus of work.

27. Based on my knowledge, experience, training, and education, and based on a comprehensive review of relevant primary and secondary source materials, my expert opinion on the issues laid out above follows. I first provide background on the evolution of ISIS, tracing the Zarqawi organization's history. As I noted earlier, because of the many name changes that this group underwent, I often refer to it as the *Zarqawi organization* in this report to emphasize aspects of the group that did not change despite its various re-christenings. I then outline the Syrian government's support for the Zarqawi organization before the events of the Arab Spring, which

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<sup>13</sup> Philip E. Tetlock & Dan Gardner, *Superforecasting: The Art and Science of Prediction* (New York: Random House, 2015).

helps contextualize Syria's policies following ISIS's emergence. I then detail the support that Syria provided to ISIS after the Arab Spring revolutions broke out. Finally, I detail ISIS's culpability in the Paris, Brussels, and Istanbul attacks, respectively.

#### Background: The Evolution of ISIS

28. The Islamic State (ISIS) is the most recent iteration of the "Zarqawi organization," a militant group that has undergone several name changes since its emergence in the early 1990s.<sup>14</sup> Since its founding in 1993, the Zarqawi organization has undergone the following name changes:

<b>Name employed</b>	<b>Years used</b>
Bayat al-Imam	c. 1993-1999
Jund al-Sham	c. 1999-2004
Jamaat al-Tawhid wal-Jihad	2004
Tanzim Qa'idat al-Jihad fi Bilad al-Rafidayn (al-Qaeda in Iraq)	2004-06
Majlis Shura al-Mujahedin fi-l-Iraq (Mujahedin Shura Council)	2006
Islamic State of Iraq (ISI)	2006 – April 2013
Islamic State of Iraq and al-Sham (ISIS)	April 2013 – June 2014
Islamic State	June 2014 – present

#### **Background on Abu Musab al-Zarqawi**

29. Abu Musab al-Zarqawi is considered ISIS's founding father. Ahmed Fadil al-Nazal al-Khalayleh, better known as Abu Musab al-Zarqawi, attained international notoriety for his success as a militant leader and also his brutality. Zarqawi and his network were responsible for some of the worst atrocities committed in Iraq during the height of the country's civil war. This made Zarqawi one of the world's most wanted men, with the U.S. government offering the same

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<sup>14</sup> Some experts feel that *IS* (Islamic State) is a better acronym for the militant group than is *ISIS*, since it took on the name Islamic State in 2014. Though these views have merit, the acronym I employ is consistent with the terminology currently used by the U.S. government.



*Abu Musab al-Zarqawi*

reward amount for Zarqawi as it did for Osama bin Laden.<sup>15</sup> He was directly responsible for a wave of assassinations, hostage takings, and beheadings.

30. Zarqawi was born in 1966 in the Jabal Alabiad area of Zarqa, Jordan, to a poor, conservative family belonging to the Bani Hassan tribe.<sup>16</sup> Known as a thug in his early life, he spent time in the streets rather than in school, and as a youth generally did not attend religious services. In a well-regarded biographical account of Zarqawi, Mary Anne Weaver describes the interviews she conducted in Jordan with people who knew him during this period: “Everyone I spoke with readily acknowledged that as a teenager al-Zarqawi had been a bully and a thug, a bootlegger and a heavy drinker, and even, allegedly, a pimp in Zarqa’s underworld. He was disruptive, constantly involved in brawls. When he was fifteen (according to his police record, about which I had been briefed in Amman), he participated in a robbery of a relative’s home, during which the relative was killed. Two years later, a year shy of graduation, he had dropped out of school. Then, in 1989, at the age of twenty-three, he traveled to Afghanistan.”<sup>17</sup>

31. Prior to traveling to Afghanistan, Zarqawi underwent a religious awakening at the al-Falah mosque in Zarqa. Scholar Brian Fishman notes that it was Zarqawi’s mother who first

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<sup>15</sup> Federal Bureau of Investigation, press release, “FBI Updates Most Wanted Terrorists and Seeking Information—War on Terrorism Lists,” February 4, 2006; “U.S. Raises Zarqawi Reward to \$25m,” CNN, July 1, 2004.

<sup>16</sup> Fouad Hussein, *Al-Zarqawi: The Second Generation of al-Qaeda* (London, 2005, translated from Arabic), p. 7.

<sup>17</sup> Mary Anne Weaver, “The Short, Violent Life of Abu Musab Al-Zarqawi,” *The Atlantic*, July/August 2006.

enrolled him in religious classes, “no doubt hoping to keep him out of a life of crime.”<sup>18</sup> Following his turn toward piety, Zarqawi went to Afghanistan hoping to fight the Soviet Union, which invaded in December 1979. Though Zarqawi arrived too late to fight the Soviets, during his time in Afghanistan he joined the transnational jihadist movement.

32. Al-Qaeda leader Osama bin Laden was in Afghanistan during Zarqawi’s time there, and Zarqawi trained for combat in al-Qaeda’s Sada camp, which bin Laden ran.<sup>19</sup> Zarqawi also met fellow Jordanian Abu Muhammad al-Maqdisi (born Isam Muhammad Tahir al-Barqawi) in Afghanistan. Maqdisi was, and remains, a renowned Salafist cleric who became Zarqawi’s ideological mentor. Zarqawi also built relationships with other jihadists in Afghanistan that allowed him to form the “Zarqawi organization,” the militant outfit that would undergo several name changes, including taking on the name al-Qaeda in Iraq in 2004 and ultimately becoming known as ISIS years after Zarqawi’s death. This background section now briefly turns to the evolution of the early Zarqawi organization through several name changes.

### **Bayat al-Imam / Tawhid wa-l-Jihad**

33. While in Afghanistan, Zarqawi and Maqdisi established their own militant Islamist group.<sup>20</sup> Composed of around a dozen men, it was known by police and reporters as Bayat al-Imam (Allegiance to the Imam). But members of the group reportedly rejected that name, referring to their organization instead as Tawhid wa-l-Jihad (Monotheism and Jihad, or TwJ).<sup>21</sup> The group’s

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<sup>18</sup> Brian Fishman, *The Master Plan: ISIS, al-Qaeda, and the Jihadi Strategy for Final Victory* Kindle ed. (New Haven, CT: Yale University Press, 2016), loc. 207 of 8220.

<sup>19</sup> Weaver, “The Short, Violent Life of Abu Musab Al-Zarqawi.”

<sup>20</sup> Weaver, “The Short, Violent Life” (quoting the account of Abu Muntassir Bilah Muhammad, who was one of Bayat al-Imam’s co-founders).

<sup>21</sup> Didier Francois, “Top Billing,” *Libération* (Paris; original in French), June 13, 2005.

primary goal was to overthrow Jordan's monarchy and replace it with an Islamic government—a goal consistent with al-Qaeda's ambition to replace extant Middle Eastern governments with Islamist regimes.

34. Bayat al-Imam/TwJ naturally attracted Jordanian authorities' attention. Zarqawi and Maqdisi returned to Jordan in 1993 and authorities arrested them the following year. Fishman notes that, prior to their arrest, their group "tried several ill-fated attacks" and was finally apprehended "after members attacked a Jordanian border crossing with Israel, likely in an effort to torpedo the ongoing peace negotiations."<sup>22</sup> Both men were convicted on terrorism charges and sentenced to 15 years in prison.<sup>23</sup>

35. Zarqawi's years in Jordanian prison were pivotal to his career as a militant. Journalist Abdallah Abu Rumman, who met Zarqawi in prison in September 1996 (Abu Rumman was also incarcerated), recalled that Zarqawi's organization was "amongst the strongest and most influential" associations in the prison.<sup>24</sup> Zarqawi had a strong leadership style. He "was able to control everyone and organize all the details of relations within the group."<sup>25</sup> Eventually Zarqawi eclipsed the more accommodation-minded Maqdisi, and became the emir of the prison group.<sup>26</sup>

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<sup>22</sup> Fishman, *The Master Plan*, loc. 257 of 8220.

<sup>23</sup> George Michael, "The Legend and Legacy of Abu Musab Al-Zarqawi," *Defence Studies* 7:3 (2007), p. 340.

<sup>24</sup> *Al-Sharq al-Awsat*, March 8, 2004.

<sup>25</sup> *Ibid.*

<sup>26</sup> Joby Warrick, *Black Flags: The Rise of ISIS* (New York: Knopf Doubleday, 2015), p. 26; Hazim al-Amin, "Al-Zarqawi's Followers in Jordan Visit Their Shaykhs in Jail and Wait for the Chance to Join Abu Musab in Iraq," *Al-Hayah* (London; original in Arabic), December 14, 2004.

36. Bayat al-Imam/TwJ maintained links to militants beyond the prison walls, in places like Zarqa, Irbid, and Salt.<sup>27</sup> Prisoners' family members routinely smuggled out religious tracts written by Maqdisi. Prominent London-based Salafi jihadist cleric Abu Qatada al-Filistini in turn published writings by Bayat al-Imam members in his magazine *Al-Minhaj*, thus allowing other jihadists across the globe, including Saif al-Adl, to stay abreast of the activities of their "brothers" in Jordan's prisons. Adl recalled that Abu Qatada "would publish these brothers' writings in his London based magazine *Al-Minhaj*. We read the brother Abu Muhammad al-Maqdisi's letters as well as Abu Musab's. We also read the transcripts of what they said in court. Our brother Abu Qatada al-Filistini would always tell us that we have good brothers operating in Jordan and that they have a promising future ahead of them on the path of the blessed *Dawa* [referring to calling others to the militant Salafist interpretation of Islam]."<sup>28</sup>

37. In 1999, King Abdullah II declared a general amnesty for Jordanian prisoners, and Zarqawi and Maqdisi were released. Zarqawi promptly returned to South Asia. He was briefly arrested in Hayatabad, Pakistan for overstaying a residence permit, after which he left Pakistan for Afghanistan.<sup>29</sup>

38. Two weeks after his arrival in Kandahar, Zarqawi met with Saif al-Adl, who was then al-Qaeda's security chief.<sup>30</sup> Adl played an important role in facilitating al-Qaeda's partnership

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<sup>27</sup> Weaver, "The Short, Violent Life."

<sup>28</sup> Hussein, *Al-Zarqawi*; see also Weaver, "The Short, Violent Life" (noting that Maqdisi's tracts "were smuggled out" of prison by the wives and mothers of inmates).

<sup>29</sup> Jean-Charles Brisard and Damien Martinez, *Zarqawi: The New Face of Al-Qaeda* (New York: Other, 2005), p. 66; Hussein, *Al-Zarqawi*.

<sup>30</sup> Hussein, *Al-Zarqawi*.

with Zarqawi, though there is some dispute among jihadist leaders about how central he was.<sup>31</sup> According to Adl, bin Laden and Ayman al-Zawahiri were initially reluctant to associate with Zarqawi. Bin Laden found Zarqawi's boisterous and brazen nature off-putting, and there were stark strategic differences between Zarqawi and al-Qaeda's top leaders.<sup>32</sup> But Adl said that he counseled al-Qaeda's leadership to work with Zarqawi, arguing that collaborating with the Zarqawi organization would enable al-Qaeda to gain a foothold in Palestine and Jordan.<sup>33</sup>

39. With bin Laden's consent, Adl met with Zarqawi and discussed plans to establish a military camp in the city of Herat, in western Afghanistan.<sup>34</sup> Bin Laden indirectly provided funding and equipment for the camp.<sup>35</sup> Al-Qaeda and Zarqawi also worked together to plot numerous terrorist attacks during the period before the 9/11 attacks and deepened their cooperation further thereafter.<sup>36</sup>

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<sup>31</sup> As this section notes, and as has been widely recounted, Adl has framed himself as central to overcoming the initially heavy skepticism that bin Laden and Zawahiri had toward Zarqawi. But bin Laden disputed this account and pointed to at least one factual error in Adl's telling. See discussion in Fishman, *The Master Plan*, locs. 459-63 of 8220. This intra-jihadist factual dispute is not material to my conclusions in this section.

<sup>32</sup> Hussein, *Al-Zarqawi*.

<sup>33</sup> Ibid.

<sup>34</sup> Ibid.; see also Hazim al-Amin, "Al-Zarqa Produces al-Khalayleh and al-Maqdisi, and the Returnees from Kuwait Rallied Around Them," *Al-Hayah* (London; original in Arabic), December 15, 2004.

<sup>35</sup> Hussein, *Al-Zarqawi*.

<sup>36</sup> See U.S. Department of the Treasury, "Fact Sheet: Abu Musa'ab al-Zarqawi," September 23, 2003.

### **Jund al-Sham**

40. Consistent with what would become a pattern of adopting new monikers, the Zarqawi organization's network in Herat became known as Jund al-Sham (Soldiers of the Levant), though the banner above the entrance to the Herat camp continued to read *Tawhid wa-l-Jihad*—which, as previously mentioned, is the name that insiders called the group during this period.<sup>37</sup> Graduates of the Herat camp took part in notable terrorist plots, including the aforementioned 2002 assassination of U.S. diplomat Laurence Foley in Amman.<sup>38</sup>

41. Shortly after the establishment of the Herat camp, Zarqawi tasked Abu Abdel Rahman al-Shami, a fellow Jordanian militant, with expanding his network into northern Iraq.<sup>39</sup> On September 1, 2001, Shami helped form the group Jund al-Islam with Kurdish jihadist leader Abu Abdullah al-Shafi'i and Iraqi militant Abu Wa'il. Following the 9/11 attacks, Jund al-Islam merged with a Kurdish jihadist organization operating in northern Iraq known as Ansar al-Islam.<sup>40</sup>

42. The U.S. invasion of Afghanistan in late 2001 forced Zarqawi and around 300 Jund al-Sham members to relocate from Herat.<sup>41</sup> Zarqawi and a number of followers first moved to Iran, then in May 2002 moved from Iran to Iraq. There Zarqawi made his way to northern Iraq and found refuge with Ansar al-Islam.<sup>42</sup> Ansar al-Islam/Ansar al-Sunna will be discussed in greater

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<sup>37</sup> Hussein, *Al-Zarqawi*; Michael Weiss & Hassan, *ISIS: Inside the Army of Terror* (New York: Regan Arts, 2015), p. 13.

<sup>38</sup> Weiss & Hassan, *ISIS*, p. 13.

<sup>39</sup> *Ibid.*, p. 14.

<sup>40</sup> Hussein, *Al-Zarqawi*.

<sup>41</sup> Mary Anne Weaver, "The Short, Violent Life"; Hussein, *Al-Zarqawi*.

<sup>42</sup> Isma'il Zayir, "Dozens of Arab Afghans 'Slip' Into Northern Iraq," *Al-Hayah* (London; original in Arabic), February 1, 2002; Husni Mahalli, "Another 'al-Qaeda' and New Mullahs in

detail in the next section of this report. Thereafter, though Zarqawi expanded his organization into other countries in the region, his main focus was on building his organization in Iraq. Indeed, in a January 2004 letter, Zarqawi declared that his organization deserved full credit for successful attacks against U.S.-led coalition forces in Iraq, writing: “We have been the key for all the suicide missions that have taken place except in the North. By the grace of God, I have conducted twenty-five operations up to now, in particular against...the Americans and their soldiers and the forces of the coalition.”<sup>43</sup>

43. The Zarqawi network took on the name Jamaat al-Tawhid wa-l-Jihad (JTJ) before becoming known as al-Qaeda in Iraq.<sup>44</sup>

### **Al-Qaeda in Iraq**

44. In October 2004, Zarqawi publicly pledged *bayah* (an oath of allegiance) to bin Laden, thus making the Zarqawi organization into al-Qaeda’s first official affiliate group. Despite extensive cooperation between the Zarqawi organization and al-Qaeda prior to this public pledge, Zarqawi’s pledge to bin Laden in 2004 was significant. It served as Zarqawi’s formal endorsement by al-Qaeda’s leadership and in some ways challenged earlier perceptions (at least temporarily)

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Iraqi Kurdistan; Will Kurdistan Become Tora Bora?,” *Al-Majallah* (original in Arabic), February 10, 2002.

<sup>43</sup> Jean-Charles Brisard & Damien Martinez, *Zarqawi: The New Face of Al-Qaeda* (Cambridge: Polity, 2005), p. 142.

<sup>44</sup> The origins of the JTJ moniker can be traced back to Zarqawi’s days as the leader of Bayat al-Imam in Suwaqah prison. It was another of the many names that the jihadists in Suwaqah prison used to refer to themselves. Hussein, *Al-Zarqawi* (quoting Maqdisi on this point). There is no consensus among observers as to when the Zarqawi organization adopted the JTJ name publicly. According to journalist Fouad Hussein, whose interviews with Saif al-Adl and other Zarqawi associates gave him impressive access to the network’s inner workings, Zarqawi’s group formally announced itself as JTJ at the beginning of 2004. Ibid.

that Zarqawi's organization intended to rival al-Qaeda. In the declaration, Zarqawi signaled his intent to become a key player for al-Qaeda within Iraq, and the declaration further served "as a recruiting statement for the Iraqi insurgency."<sup>45</sup>

45. With Zarqawi's public declaration of *bayah*, his organization adopted the moniker *Tanzim Qa'idat al-Jihad fi Bilad al-Rafidayn* (al-Qaeda of Jihad Organization in the Land of Two Rivers). The group was better known as al-Qaeda in Iraq (AQI). Even as it became a publicly-acknowledged al-Qaeda affiliate, the Zarqawi organization's leadership structure and membership ranks remained intact. Those who had worked with Zarqawi in the early days of JTJ either maintained their positions in the organization or grew in stature (part of a natural process of promotion) once Zarqawi formally aligned with al-Qaeda.

#### **Mujahedin Shura Council (MSC)**

46. On January 15, 2006, AQI's deputy emir, Abu Maysarah al-Iraqi, announced the establishment of the Majlis Shura al-Mujahidin fi-l-Iraq (better known as the Mujahedin Shura Council, or MSC), an umbrella group composed of six Iraqi Sunni militant factions. These factions were AQI, the Victorious Sect Army, the Monotheism Supporters Brigades (Saraya Ansar al-Tawhid), the Islamic Jihad Brigades (Saraya al-Jihad al-Islami), the Al-Ghuraba (Foreigners) Brigades, and the Al-Ahwal (Fear) Brigades.<sup>46</sup> ISIS's eventual "caliph" Abu Bakr al-Baghdadi formally came into AQI's orbit weeks later, when the group Jaysh Ahl al-Sunnah wa-l-Jama'a, in

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<sup>45</sup> Jeffrey Pool, "Zarqawi's Pledge of Allegiance to al-Qaeda: From Mu'asker Al-Battar, Issue 21," *Terrorism Monitor* 2:24 (Jamestown Foundation), December 16, 2004.

<sup>46</sup> See, e.g., Muhammad al-'Ubaydi et al., *The Group That Calls Itself a State: Understanding the Evolution and Challengers of the Islamic State* (West Point: Combating Terrorism Center, 2014).

which Abu Bakr served as the emir of the Sharia Committee, joined MSC on January 29.<sup>47</sup> The MSC's establishment in January 2006 came about due to cooperation among these groups long before this date. In this way, MSC's formation underscores the formalization of prior relationships.<sup>48</sup>

47. Though MSC purported to function as a coalition, the group was AQI's brainchild, born of strategic necessity. At the time, AQI faced growing criticism from Iraqis for representing a foreign agenda and conducting indiscriminate attacks against civilians. AQI envisioned MSC as a way to rebrand, highlighting its local origins and connections in an effort to regain the support of other Iraqi factions and the population. The person chosen to lead this group was a previously unknown figure called Abdallah bin Rashid al-Baghdadi, who provided an Iraqi face to MSC's leadership.<sup>49</sup> Attacks in Iraq claimed by MSC during its relatively brief existence did not invoke AQI's name, seemingly in order to downplay AQI's involvement in the insurgency and to draw attention instead to Iraqi militants.

48. Though the MSC was designed to provide cover to AQI and showcase the "Iraqi-led" insurgency, AQI quietly remained the dominant player. As one illustration, now-deceased AQI defector Mullah Nadhim al-Juburi said publicly that Muharib al-Juburi, who was an original MSC member and the emir of al-Ghuraba Brigades, had formed an alliance with Zarqawi as early as 2004.<sup>50</sup> From 2004-2006, Muharib al-Juburi served as one of Zarqawi's trusted most trusted couriers, and as a representative of the Zarqawi organization's senior leadership—and later served

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<sup>47</sup> Fishman, *The Master Plan*, p. 151.

<sup>48</sup> Ibid.

<sup>49</sup> Ibid., p. 79.

<sup>50</sup> Al-Arabiyah television, March 6, 2009.

in the same role for Abu Ayyub al-Masri, Zarqawi's successor in the organization.<sup>51</sup> The case of Muharib al-Juburi and the al-Ghuraba Brigades helps to illustrate how the transition to MSC was little more than a minor adaptation of AQI's existing strategy in response to the shifting political climate. Ultimately the MSC was, like AQI and JTJ before it, a fundamental continuation of the Zarqawi organization.

49. The main thing MSC accomplished, in addition to providing a cover for AQI, was formalizing longstanding alliances between AQI and lesser-known insurgent groups. The establishment of the Islamic State of Iraq, described in the following section, can be understood as a continuation of this strategy of rebranding and expansion in an effort to gain greater support and legitimacy not only within the Iraqi insurgent landscape but also the global Muslim community.

### **Islamic State of Iraq (ISI)**

50. On October 15, 2006, the Majlis Shura al-Mujahidin fi-l-Iraq (better known as the Mujahedin Shura Council, or MSC) announced its establishment of the Islamic State of Iraq (ISI).<sup>52</sup> Zarqawi died prior to ISI's creation, but its establishment advanced AQI's longstanding strategic objectives in key ways, while in other ways moving beyond what AQI had been. According to Saif al-Adl, establishing an Islamic state was one of Zarqawi's core goals when he relocated to Iraq.<sup>53</sup> Indeed, in 2005 al-Qaeda's deputy emir Ayman al-Zawahiri had articulated the

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<sup>51</sup> Al-Furqan Establishment for Media Production, "Biographies of Eminent Martyrs, Part XLVIII: Abd al-Aziz Atiq al-Atiq (Abu Suhayb al-Najdi)," September 15, 2011.

<sup>52</sup> Majlis Shura al-Mujahidin fi-l-Iraq, statement on the establishment of the Islamic State of Iraq, October 15, 2006.

<sup>53</sup> Quoted in Cole Bunzel, *From Paper State to Caliphate: The Ideology of the Islamic State* (Washington, D.C.: Center for Middle East Policy at the Brookings Institution, 2015), p. 15.

establishment of an Islamic emirate as one of the jihadists' earliest priorities for Iraq in a letter he wrote to Zarqawi.<sup>54</sup>

51. While ISI remained dominated by the Zarqawi organization, it is worth detailing the major area in which it represented a significant evolution for the Zarqawi organization. As Brian Fishman notes, the group "immediately set out to build a scalable bureaucratic framework that would eventually define the Islamic State during the Syrian civil war."<sup>55</sup> Fishman outlines a number of steps that ISI took during this period that later defined ISIS's bureaucracy, including: (1) naming a cabinet; (2) implementing small public works projects; and (3) implementing health and safety regulations, "including setting speed limits on roads."<sup>56</sup>

52. This creation of a "state" apparatus was no mere pipe dream on the part of the Zarqawi organization. The organization had experienced significant military successes, particularly in Iraq's majority-Sunni Anbar province. A report about that province written by Col. Peter Devlin on August 17, 2006, shortly before the ISI was announced, provided a stark assessment, describing the Zarqawi organization as the "dominant organization of influence" in Anbar.<sup>57</sup> (Consistent with the custom of the U.S. government at the time, Devlin continued to refer to the jihadist group as AQI despite its various name changes, thus reflecting the U.S.'s assessment that there was overall continuity in the organization.) Col. Devlin assessed the Zarqawi organization as having surpassed not only nationalist insurgents but also Iraq's government and

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<sup>54</sup> Zawahiri's letter to Zarqawi can be found at <https://ctc.usma.edu/app/uploads/2013/10/Zawahiris-Letter-to-Zarqawi-Translation.pdf>.

<sup>55</sup> Fishman, *The Master Plan*, loc. 1794 of 8220.

<sup>56</sup> Ibid., locs. 1801-08 of 8220.

<sup>57</sup> Col. Peter Devlin, "State of the Insurgency in al-Anbar," intelligence assessment, August 17, 2006, p. 2.

coalition forces in the day-to-day life of average Sunnis. In fact, Devlin concluded that the Zarqawi organization had “become an integral part of the social fabric of western Iraq.” Though most Sunnis in Anbar disliked the Zarqawi organization, many saw it as an inevitable part of their lives, as well as a possible means of protection from physical threats they faced. By late 2006, the Zarqawi organization was able to control territory inside Iraq that was larger in size than New England.<sup>58</sup>

53. But ISI encountered a significant challenge that produced the group’s defeat—albeit a temporary one, as it powerfully reemerged in the post-Arab Spring environment as ISIS. Though the Zarqawi organization had tried to mask its activities in Iraq under the pretense of an Iraqi-led insurgent coalition, many Sunni tribal leaders saw the jihadist organization as brutal, foreign in its conception, and forcibly imposing an oppressive form of the Islamic faith that was alien to Iraq. In September 2006, around 30 of these leaders held a meeting to voice their opposition to the Zarqawi organization, and formed a coalition called *Majlis Inqadh al-Anbar*, or the Anbar Salvation Council, to combat al-Qaeda elements in their midst.<sup>59</sup> This was the genesis of what would popularly become known as the Awakening movement, which was instrumental in the Zarqawi organization’s defeat during this period.

54. The United States also made two major changes in its military strategy that contributed to the Zarqawi organization’s setbacks: increasing the number of soldiers on the ground (adding 30,000 troops) and dramatically shifting the way the troops were used. Indeed, the added number of troops would not have made a great difference to the course of the conflict if

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<sup>58</sup> Peter L. Bergen, *The Longest War: The Enduring Conflict between America and al Qaeda* (New York: Free Press, 2011), p. 271.

<sup>59</sup> *Al-Bayyinah al-Jadidah* (Arabic), September 20, 2006.

there had not also been a change in the strategic use of this larger force. Previously the military had been generally disengaged from the Iraqi population, operating under the assumption that its presence was a cause of insurgent violence and thus American soldiers should be seen infrequently. This led to the creation of massive forward-operating bases (sometimes called *super-FOBs*) that were literally walled off from the rest of the country. But rather than keeping U.S. forces away from Iraqi civilians, the new U.S. strategy called for engaging in more frequent foot patrols, interacting with Iraqis, and thus putting a more recognizable “face” on the American presence. This new approach recognized the Iraqi population as the center of gravity in the conflict. America’s focus shifted toward protecting Iraqi civilians from insurgents and other dangers, and American forces were better integrated with the Iraqi population through the use of outposts in the districts they patrolled.<sup>60</sup>

55. These changes, coupled with the turning of tribes, as well as former insurgents, to cooperation with coalition forces made a significant difference on the ground in Anbar, and it was expanded beyond that province through a program known as the “Sons of Iraq.” At its height, more than 100,000 predominantly Sunni Iraqis took part in this program.

56. Gen. David Petraeus and Amb. Ryan Crocker presented the changes on the ground to Congress in two separate sets of testimony, in September 2007 and April 2008. By the initial testimony in September 2007, the Awakening movement had already helped to significantly improve Anbar, transforming it from the days in which the Zarqawi network was the dominant actor. Gen. Petraeus said that Anbar had become “a model of what happens when local leaders and

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<sup>60</sup> See the reporting on the new “joint security stations” in Jonathan Karl, “Troop Surge Already Under Way,” *ABC News*, January 10, 2007.

citizens decide to oppose al-Qaeda and reject its Taliban-like ideology.”<sup>61</sup> In his April 2008 testimony, Gen. Petraeus continued to trace the Awakening’s success. In that testimony, Petraeus noted that the Awakening continued to root out the Zarqawi network and establish local security, and that it had been broadened to other parts of the country through the Sons of Iraq program.<sup>62</sup>

57. During this period of setbacks, ISI’s emir was Abu Umar al-Baghdadi, and another key ISI leader was its minister of war, Abu Ayyub al-Masri. In April 2010, U.S. and Iraqi forces raided a safe house north of Baghdad and killed both Baghdadi and Masri. The blow was seen as the biggest hit inflicted upon the organization since Zarqawi’s death in 2006. Around one month later, on May 16, 2010, ISI announced the selection of a new emir, Abu Bakr al-Baghdadi al-Husayni al-Qurashi, who would in a few years become ISIS’s first caliph.<sup>63</sup>

#### **Abu Bakr al-Baghdadi and the Rise of ISIS**

58. As is often the case for towering figures in clandestine organizations, there are conflicting accounts of Abu Bakr al-Baghdadi’s background and rise. Thus, though I sketch the contours of what is known about Abu Bakr as capably as possible from the existing corpus of material, it is possible that more information will be discovered or released in the future that disproves some of my current conceptions. I should emphasize, though, that none of the aspects

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<sup>61</sup> Gen. David H. Petraeus, “Report to Congress on the Situation in Iraq,” Sept. 10–11, 2007, p. 5.

<sup>62</sup> Gen. David H. Petraeus, “Report to Congress on the Situation in Iraq,” Apr. 8–9, 2008, p. 4.

<sup>63</sup> For the announcement of Baghdadi’s ascension within ISI, see “God Is Great, A Statement of the Islamic State of Iraq’s Shura Council [trans. from Arabic],” posted to Al-Fallujah Islamic Forums, May 16, 2010.

of Abu Bakr's background that are controverted would have a material impact on my conclusions in this report.

59. Born Ibrahim bin Awad bin Ibrahim al-Badri al-Radawi al-Husseini al-Samarra in 1971, Abu Bakr al-Baghdadi hailed from Samarra, Iraq. Described as studious, quiet, and devout, Abu Bakr had years of education. After completing high school, he studied at the University of Baghdad,



*Abu Bakr al-Baghdadi*

then enrolled in a doctorate program at Saddam University for Islamic Studies. While in graduate school, Abu Bakr became a member of the Muslim Brotherhood.<sup>64</sup>

60. In 2004, U.S. forces arrested Abu Bakr in Fallujah, and sent him to the notorious Camp Bucca prison. By the time of his release at the end of that year, Abu Bakr had built a network of jihadists from among his fellow prisoners that he would rely upon for years to come. Abu Bakr subsequently worked with several militant groups, including AQI. He assumed the *nom de guerre*, or *kunya*, of Abu Dua, which is the name that the U.S. intelligence community used to identify him for several years.<sup>65</sup>

61. Though there are conflicting accounts of Abu Bakr's activity between his release from prison and the time he joined MSC, according to the testimony of militant leader Mohammed Hardan, Abu Bakr was briefly a member of Jaysh al-Mujahideen in Iraq in 2005 before becoming

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<sup>64</sup> Fishman, *The Master Plan*, pp. 149-50.

<sup>65</sup> Ibid. p. 151; designation of Abu Bakr al-Baghdadi, U.S. Federal Register, public notice, 76 FR 7638 (October 7, 2011), pp. 62494-62495, <https://www.federalregister.gov/documents/2011/10/07/2011-26022/designation-of-ibrahim-awwad-ibrahim-ali-al-badri-also-known-as-dr-ibrahim-awwad-ibrahim-ali>.

the emir of the Sharia Committee of the aforementioned Jaysh Ahl al-Sunnah wa-l-Jama'a. Jaysh Ahl al-Sunnah wa-l-Jama'a is a jihadist outfit that aligned ideologically with Zarqawi and bin Laden, and joined the MSC on January 26, 2006. While Abu Bakr's subsequent role in MSC/ISI is not entirely clear, he certainly played an important role in that organization, as evidenced by his selection as its new emir less than a month after U.S. forces killed Abu Umar al-Baghdadi and Abu Ayyub al-Masri.

62. In many ways, Abu Bakr's selection seemed to mirror that of his predecessor. Abu Bakr was an Iraqi member of ISI who was relatively unknown to the outside world. (Often, being relatively unknown is not a sign that a jihadist lacks importance: The identities of key leaders are frequently given a lower profile by the organization to keep them off the counterterrorism radar.) By virtue of his privileged education, Abu Bakr exhibited apparently impressive Qur'anic literacy. But Abu Bakr's rise to power took place against a backdrop of organizational chaos and disarray, largely due to the damage inflicted on the organization by U.S. forces and the Sunni tribal uprising.

63. As unrest in Syria mounted in 2011, ISI turned its attention to its western neighbor. In a video titled "The Islamic State in Five Years," released by ISI's propaganda arm Al-Furqan in August 2011, one militant praised the uprisings against the regime of President Bashar al-Assad, and said they should continue until the "Islamic state is established in Syria."<sup>66</sup> According to an extensive account of ISI's growth in Syria by seasoned Middle East correspondent Rania Abouzeid, at this time Abu Bakr al-Baghdadi began laying the groundwork for ISI's western expansion. In August 2011, Abu Bakr dispatched Abu Muhammad al-Julani (who would become

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<sup>66</sup> Ministry of Information of the Islamic State of Iraq, "The Islamic State in Five Years [trans. from Arabic]," video produced by the Al-Furqan Establishment for Media Production, August 21, 2011.

the emir of the al-Qaeda affiliate Jabhat al-Nusra) and a small group of ISI members into neighboring Syria to establish a new branch of ISI.<sup>67</sup>

64. In January 2012, Julani's group formally announced the establishment of Jabhat al-Nusra. Seeking to woo more moderate Syrian rebels, Jabhat al-Nusra obfuscated its ties to both ISI and al-Qaeda. But in December 2012 the U.S. Treasury designated the group as a foreign terrorist organization (FTO) connected to AQI (the name the U.S. government still employed for the militant group at the time). According to Brian Fishman, "When the United States declared that JaN was a pseudonym for 'al Qaeda in Iraq,' the group's functional and terminological independence became less valuable to the ISI."<sup>68</sup>

65. In addition to the declining value of Nusra's purported independence from ISI, there was also the issue of Julani's insubordination. The dynamics between Abu Bakr and Julani were troubled from the start, as Julani was not an obedient and deferential deputy. The two leaders had divergent strategic and tactical outlooks, and Julani disobeyed some of Abu Bakr's orders.<sup>69</sup> For these and other reasons, high-ranking ISI member Abu Bakr increasingly saw Julani's insubordination and Jabhat al-Nusra's popularity as a threat. In late 2012, Haji Bakr traveled to Syria as part of a small contingent tasked with restoring the relationship between Jabhat al-Nusra and ISI.<sup>70</sup> But as scholar Ahmed Hashim explains, "Haji Bakr's approach to conflict resolution

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<sup>67</sup> Rania Abouzeid, "The Jihad Next Door," *Politico*, June 23, 2014.

<sup>68</sup> Fishman, *The Master Plan*, p. 175.

<sup>69</sup> Aron Lund, "As Rifts Open Up in Syria's al-Qaeda Franchise, Secrets Spill Out," Carnegie Middle East Center, August 10, 2015.

<sup>70</sup> Christoph Reuter, "Secret Files Reveal The Structure of Islamic State," *Spiegel*, April 18, 2015.

included an unusual way to heal a rift: killing opponents of [ISI's] stance on the internecine conflict."<sup>71</sup>

66. Abu Bakr began publicizing the link between ISI and Jabhat al-Nusra, emphasizing ISI's control over the Syria-based group.<sup>72</sup> In April 2013, a month later, Abu Bakr announced that he was formally merging the two groups.

67. On April 9, 2013, Abu Bakr al-Baghdadi announced the dissolution of Jabhat al-Nusra. In its place, he said the Islamic State of Iraq and al-Sham (ISIS) would be the name of a new entity that would unify under his leadership.<sup>73</sup> Abu Bakr emphasized that Julani and his associates were directed and supported by ISI each step of the way and were tasked with working in service of ISI to extend the group's power into Syria. He declared that Jabhat al-Nusra was always "nothing but an extension and part of the Islamic State of Iraq," and that this merger would formalize Nusra's connection, and subservience, to Abu Bakr's organization.<sup>74</sup>

68. Abu Bakr's move to unite the two groups ultimately ruined his group's relationship with both Jabhat al-Nusra and also al-Qaeda's senior leadership. When Julani rejected Abu Bakr's

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<sup>71</sup> Ahmed Hashim, *Caliphate at War: Operational Realities and Innovations of the Islamic State* (Oxford: Oxford University Press, 2018), p. 171.

<sup>72</sup> See, for example, Islamic State of Iraq, "Pounding the Fortresses," video posted to the Hanin Network Forums, March 7, 2013.

<sup>73</sup> This group has also been referred to as the *Islamic State of Iraq and the Levant* (ISIL) and the *Islamic State of Iraq and Syria*. Others refer to the group as *Daesh*, an acronym derived from the group's Arabic name, *al-Dawlah al-Islamiyah fi-l-'Irāq wa-l-Shām*, which may be abbreviated to *Daesh* (داعش). In mid-2014, the group shortened its name to the Islamic State (IS), but many observers reasonably continue to refer to the group by its previous appellations, using ISIS, ISIL, and Daesh somewhat interchangeably.

<sup>74</sup> Abu Bakr al-Baghdadi, "Declaration of Establishing Islamic State of Iraq and al-Sham," audio statement produced by the Al-Furqan Establishment for Media Production, April 9, 2013.

announced merger, Zawahiri tried to resolve their dispute through mediation. But ultimately al-Qaeda decided to disown ISIS. On February 3, 2014, al-Qaeda released a statement announcing that it “has no connection” with ISIS, and that it “is not responsible” for ISIS’s actions.<sup>75</sup>

69. By the time of this dissociation, ISIS had already begun its expansion throughout Iraq and Syria. On January 4, 2014, ISIS seized control of the Iraqi city of Fallujah. Less than two weeks later, ISIS also gained control of the Syrian city of Raqqa, seizing it from other rebel groups.<sup>76</sup> After al-Qaeda disavowed ISIS, the latter group managed to become even stronger. ISIS opened June 2014 with a shocking offensive from Syria into Iraq, seizing control of the major cities of Mosul and Tikrit in the span of two days. By the end of June 2014, the group’s spokesman, Abu Muhammad al-Adnani, claimed that ISIS had re-established the caliphate, thus becoming—in the group’s eyes—the legitimate political and spiritual leader of the world’s Muslims.<sup>77</sup>

70. ISIS’s reach and influence quickly extended far beyond Iraq and Syria. ISIS had achieved global notoriety by the summer of 2014 for its battlefield victories and wanton brutality, which managed to shock people even in the midst of the world’s bloodiest civil war. Following its declaration of a caliphate, ISIS managed to establish branches, or persuade other militant groups to declare their allegiance to it, in Afghanistan, Algeria, Bangladesh, Egypt, Libya, Nigeria, the Philippines, Somalia, and Yemen, to name just a few.

71. One factor that helped propel ISIS’s growth was its powerful propaganda machine, which can arguably be described as unprecedented for a violent non-state actor. Harnessing the power of social media and significant advances in DIY video production, ISIS spread horrific

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<sup>75</sup> Al-Qaeda General Command, statement in Arabic, February 3, 2014.

<sup>76</sup> “ISIL Recaptures Raqqa from Syria’s Rebels,” *Al Jazeera*, January 14, 2014.

<sup>77</sup> Abu Muhammad al-Adnani, “This is the Promise of Allah,” June 29, 2014.

imagery throughout the globe. ISIS was particularly sadistic in its treatment of people unlucky enough to be captured by the militant group. For anyone who has watched ISIS's bloodiest propaganda, imagery will be seared into their mind of beheadings, captives being immolated, people being thrown off buildings, and ISIS hostages being drowned in cages.

#### Syrian Support for the Zarqawi Organization Pre-Arab Spring

72. Syria's relationship with ISIS during the time period most relevant to this case—the post-Arab Spring period—is best understood in the context of support that Bashar al-Assad's regime provided to previous iterations of the Zarqawi organization before the Arab Spring instability broke out. Syria's considerable support for AQI was intended to undermine coalition efforts in Iraq. This desire to see the United States defeated in Iraq was articulated explicitly by Syrian officials from the very earliest days of the U.S. invasion. Addressing the Syrian parliament in March 2003—the month of the U.S. invasion—Syrian foreign minister Farouq al-Sharra said that “Syria has a national interest in the expulsion of the invaders from Iraq.”<sup>78</sup> Though Syria's involvement with the Zarqawi organization oscillated between tacit approval and blatant support, evidence of such support from around 2002 to around 2010 is well documented, and has been established by credible analysts and also numerous court opinions.<sup>79</sup>

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<sup>78</sup> Neil MacFarquhar, “Syria Wants U.S. to Lose War, Its Foreign Minister Declares,” *New York Times*, March 31, 2003.

<sup>79</sup> While I have reached my own conclusions with respect to Syrian support to the Zarqawi organization, I am indebted in particular to the research of David Schenker. Some of the evidence discussed herein has been outlined in his prior testimonies in *Thuneibat v. Syrian Arab Republic* and *Gates v. Syrian Arab Republic*. In both cases, the district court found his analysis and evidence to be credible and compelling.

### Transit Point for Militants

73. Syria's role as the primary transit point for militants heading to Iraq, as well as a permissive operating environment for Zarqawi network operatives stationed there, has been outlined and verified by insider accounts, official U.S. government statements, captured documents and data, and contemporaneous open-source reporting. For example, a June 2005 *Washington Post* article provides the account of 32-year-old trafficker, Abu Ibrahim, who had been smuggling foreign fighters from Syria into Iraq since as early as 2003. Describing the operating environment in Syria before the U.S. invasion, Abu Ibrahim detailed his work for Abu Qaqaa, a Syrian cleric who is best known for his role in recruiting AQI fighters.<sup>80</sup> Describing himself as Abu Qaqaa's "right-hand man," Abu Ibrahim explained the latitude that Abu Qaqaa's operation enjoyed in Syria. According to Abu Ibrahim, mere weeks after the 9/11 attacks, "the group felt bold enough to celebrate in public in Aleppo with a 'festival,' as it was called, featuring video of hand-to-hand combat and training montages of guerrillas leaping from high walls."<sup>81</sup>

74. Abu Qaqaa was arrested as a result of his sponsorship of this festival, as it came at a very sensitive time, less than a month after the 9/11 attacks. But even at that charged time, Abu Qaqaa was released within hours of his arrest. Abu Ibrahim recalled that by 2002 these festivals were featured biweekly and were even attended by "Syrian security officials and presidential advisors." Abu Qaqaa and his supporters found themselves with a level of authority that "rivalled that of the Amn Dawla, or state security."<sup>82</sup> This included the authority to engage in *hisba*-oriented violence and intimidation designed to uphold a strict version of *sharia* (Islamic law). Flexing these

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<sup>80</sup> Ghaith Abdul-Ahad, "Outside of Iraq But Deep in the Fight," *Washington Post*, June 8, 2005.

<sup>81</sup> Ibid.

<sup>82</sup> Ibid.

muscles, Abu Qaqaa's men even broke into "houses in the middle of the night to confront people accused of bad behavior."<sup>83</sup> Significantly, the *Washington Post* article observed: "In a dictatorship infamous for its intolerance of political Islam, such freedom made some of the cleric's lieutenants suspicious. 'We asked the sheik why we weren't being arrested,' said Abu Ibrahim. 'He would tell us it was because we weren't saying anything against the government, that we were focusing on the common enemy, America and Israel, that beards and epaulets were in one trench together.'"<sup>84</sup>

75. Syria's support for insurgents quickly became apparent to U.S. officials. America invaded Iraq in March 2003, and before the end of that month, U.S. Secretary of Defense Donald Rumsfeld had already "accused Syria of allowing military supplies to be transported across its border to Iraq."<sup>85</sup> Thus, the U.S. tried to pressure the Syrian regime. Yet Abu Ibrahim's account illustrates how the regime's response was designed to maintain its support for the insurgency, as it shifted its posture from a policy of blatant facilitation of insurgents to one of tacit acceptance masked by disingenuous crackdowns. The *Washington Post* explains: "In the first days of the war, fighters swarmed into Iraq aboard buses that Syrian border guards waved through open gates, witnesses recalled. But late in 2004, after intense pressure on Damascus from the Bush administration, Syrian domestic intelligence services swept up scores of insurgent facilitators. Many, including Abu Ibrahim, were quietly released a few days later. In the months since, the smugglers have worked in the shadows. In a series of interviews carried out in alleyways, a courtyard, a public square and a mosque, Abu Ibrahim was being visibly followed by plainclothes

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<sup>83</sup> Ibid.

<sup>84</sup> Ibid.

<sup>85</sup> Neil MacFarquhar, "Syria Wants U.S. to Lose War, Its Foreign Minister Declares," *New York Times*, March 31, 2003.

agents of the security service, Amn Dawla. In December, the service confiscated his passport and national identity card. His new ID was a bit of cardboard he presented each month to his minders; the entries for April and May were checked.”<sup>86</sup>

76. Contemporaneous public statements from U.S. officials underscore the importance of Syrian support for the insurgency by highlighting America’s frustration with the volume of fighters and military supplies entering Iraq from Syria at the time. As alluded to previously, in a news conference in March 2003, Secretary Rumsfeld stated that “we have information that shipments of military supplies have been crossing the border from Syria into Iraq, including night-vision goggles.... These deliveries pose a direct threat to the lives of coalition forces. We consider such trafficking as hostile acts.”<sup>87</sup> A month later, on *Face the Nation*, Secretary Rumsfeld further described “busloads of people coming out of Syria into [Iraq].”<sup>88</sup>

77. The Under Secretary of State for Arms Control and International Security, John Bolton, was even more blunt in his assessment. While testifying before the House International Relations Committee (now known as the House Foreign Affairs Committee) in September 2003, Bolton declared: “We have seen Syria take a series of hostile actions toward Coalition forces in Iraq. Syria allowed military equipment to flow into Iraq on the eve of and during the war. Syria

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<sup>86</sup> Abdul-Ahad, “Outside of Iraq but Deep in the Fight.” The *Washington Post* report acknowledged: “Few other details of Abu Ibrahim’s account could be verified independently. But the structure of the human smuggling organization he described was consistent with the assessments of U.S. and Iraqi officials who closely study Syria’s role in the insurgency. Other specifics jibed with personal histories provided by foreign fighters interviewed in the Iraqi city of Fallujah on the eve of a U.S. offensive in November. Those interviews also echoed earlier accounts of Iraqi insurgents, including descriptions of the role of a Syrian cleric known as Abu Qaqaa in promoting a holy war, or jihad, against the West.” Ibid.

<sup>87</sup> “Syria Backs ‘Iraqi People’ in War,” CNN, March 31, 2003.

<sup>88</sup> *Face the Nation*, April 13, 2003, <https://www.cbsnews.com/news/ftn-4-13-03/>.

permitted volunteers to pass into Iraq to attack and kill our service members during the war, and is still doing so.”<sup>89</sup> The same month, the Administrator of the Coalition Provisional Authority in Iraq, Ambassador L. Paul Bremer, testified to the same committee that “out of the 278 third-country nationals who were captured by coalition forces in Iraq, the ‘single largest group are Syrians.’”<sup>90</sup>

78. Despite pressure from the United States, Syria’s efforts to slow the flow of foreign fighters were meager. Any progress that Syria made during this period appeared deceptive to most informed observers, with the Syrian regime doing just enough to temporarily ameliorate American concerns, without trying in a real way to address the problem. Unsurprisingly, jihadists eager to fight coalition forces in Iraq were not deterred by Syria’s efforts. In August 2005, a jihadist calling himself al-Muhajir al-Islami posted a guide for those who wished to join the jihad in Iraq. His guide provided concise instructions: “Arrange [their] trip to take place over two stages. The first stage is to learn the area, the people and the roads, and then head toward the city of Dayr Al-Zawr [Syria] near the Iraqi border. It is recommended to enter the city using a car and do not carry large sums of money. If anyone asks, say you are here on a vacation and have come to go fishing in the Euphrates—therefore, bring some fishing equipment and another person with you so you won’t look suspicious. It is an inexpensive region and usually you will end up paying \$300 for 15 days in a four star hotel. A tank of gas will cost you around \$10.”<sup>91</sup> The fact that he openly suggested

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<sup>89</sup> John R. Bolton, “Syria’s Weapons of Mass Destruction and Missile Development Programs,” testimony before the House International Relations Committee, Subcommittee on the Middle East and Central Asia, September 16, 2003.

<sup>90</sup> Quoted in *Public Law 108-175*, “Syria Accountability and Lebanese Sovereignty Restoration Act of 2003,” December 12, 2003, <https://www.congress.gov/108/plaws/publ175/PLAW-108publ175.pdf>.

<sup>91</sup> Al-Muhajir al-Islami, “The New Road to Mesopotamia,” posted online in 2005.

travel through Syria for those who wanted to fight in Iraq is indicative of Syria's permissive environment.

79. Syria's sporadic and superficial efforts did not stop a March 2007 Department of Defense (DoD) report from finding that Syria's tacit support for the Iraqi insurgency had continued well into that year. This is significant, as al-Qaeda in Iraq was by then the leading force in the Sunni insurgency. Indeed, a report written by Col. Peter Devlin in August 2006 described al-Qaeda in Iraq as the "dominant organization of influence" in Iraq's Sunni-majority Anbar province, which abuts Syria's southeastern border.<sup>92</sup> The aforementioned DoD report on Syrian support for the insurgency states: "Syria continues to provide safe haven, border transit, and limited logistical support to some Iraqi insurgents, especially former Saddam-era Iraqi Ba'ath Party elements. Syria also permits former regime elements to engage in organizational activities, such that Syria has emerged as an important organizational and coordination hub for elements of the former Iraqi regime. Although Syrian security and intelligence services continue to detain and deport Iraq-bound fighters, Syria remains the primary foreign fighter gateway into Iraq. Despite its heightened scrutiny of extremists and suspected insurgents, Damascus appears to want to appease Islamist extremist groups. Damascus also recognizes that Islamist extremists and elements of the former Iraqi regime share Syria's desire to undermine Coalition efforts in Iraq."<sup>93</sup>

80. In October 2007, U.S. forces killed AQI's emir of the Iraq and Syria border area, an individual known as Muthanna, and subsequently obtained a tranche of documents that further elucidated AQI's robust cross-border operations. These documents corroborated the accounts of

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<sup>92</sup> Col. Peter Devlin, "State of the Insurgency in al-Anbar," Defense Intelligence Agency intelligence assessment, August 17, 2006.

<sup>93</sup> Department of Defense, *Measuring Stability and Security in Iraq* (March 2007), p. 17.

individuals like the aforementioned Abu Ibrahim, as well as the claims of U.S. officials. According to Major General Kevin Bergner—who then served as the spokesman for Multi-National Force – Iraq, and whose statements thus represented the coalition’s conclusions, drawn from the best available intelligence—Muthanna was “a key facilitator of the movement of foreign terrorists once they crossed into Iraq from Syria.”<sup>94</sup>

81. The documents obtained in the raid, which became known as the “Sinjar records,” were closely studied in a 2008 report by the Combating Terrorism Center at West Point (CTC).<sup>95</sup> These records demonstrate the extent to which AQI capitalized on Syria’s deliberately lackadaisical approach. Indeed, CTC’s report concluded that “all of the fighters listed in the Sinjar Records crossed into Iraq from Syria.”<sup>96</sup> CTC released a follow-up report in 2008 written by four well-known and well-regarded experts: Peter Bergen, Joseph Felter, Vahid Brown and Jacob Shapiro. According to Bergen, Felter, Brown and Shapiro, local sources interviewed by the authors described how “hundreds of fighters passed through Abu Kamel and Hasake just before the US invasion.” They further concluded that “the Syrian authorities monitored the flow, but made no move to stop it.”<sup>97</sup> The authors thus determined that “the Syrian government has willingly ignored,

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<sup>94</sup> Multi-National Force – Iraq, Press Release, “Maj. Gen. Kevin Bergner and Brig. Gen. Michael Walsh,” October 3, 2007.

<sup>95</sup> Though I cite CTC's conclusions several times in this section, I examined the relevant documents independently, and I only cite CTC’s report where my analysis of the available evidence aligns with that of the CTC.

<sup>96</sup> Combating Terrorism Center at West Point, *Al-Qaeda’s Foreign Fighters in Iraq: A First Look at the Sinjar Fighters* (2007), <https://ctc.usma.edu/app/uploads/2010/06/aqs-foreign-fighters-in-iraq.pdf>.

<sup>97</sup> Peter Bergen, Joseph Felter, Vahid Brown & Jacob Shapiro, *Bombers, Bank Accounts, & Bleedout: Al-Qa’ida’s Road In and Out of Iraq* (West Point, NY: Combating Terrorism Center at West Point, 2008), p. 90.

and possibly abetted, foreign fighters headed to Iraq. Concerned about possible military action against the Syrian regime, it opted to support insurgents and terrorists wreaking havoc in Iraq.”<sup>98</sup> Significantly, as will be described further later in this report, the logistics and facilitation networks established during this time would have later consequences for ISIS. Indeed, a major 2014 report from the U.S. Department of State, its annual *Country Reports on Terrorism*, in discussing how Syria had served as a “key hub” for foreign fighters traveling to Iraq, noted that “those very networks were the seedbed for the violent extremist elements that terrorized the Syrian population in 2013.”<sup>99</sup>

82. Over the years, the U.S. State Department consistently pointed to Syria’s culpability in the movement of foreign fighters into Iraq. The State Department’s annual *Country Reports on Terrorism* in 2008, 2009, and 2010 all identified Syria as the main conduit for foreign fighters entering Iraq.<sup>100</sup> According to the 2008 *Country Reports on Terrorism*, while the number of fighters flowing into Iraq from Syria appeared to have declined from the previous year, and Syria had made some efforts to curb these flows, Syria nonetheless “remained a key hub for foreign fighters en route to Iraq.”<sup>101</sup> The 2009 and 2010 reports reached similar conclusions, highlighting an overall decline in foreign fighters heading to Iraq, but acknowledging that those who did enter the Iraq theater traveled “predominantly through Syria.”<sup>102</sup>

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<sup>98</sup> Ibid., p. 62.

<sup>99</sup> U.S. Department of State, *Country Reports on Terrorism 2013* (2014).

<sup>100</sup> The State Department’s *Country Reports on Terrorism* are compiled annually after a rigorous research and verification process that uses a number of different inputs and analytic assessments to comment on the state of terrorism in geographically diverse places.

<sup>101</sup> U.S. Department of State, *Country Reports on Terrorism 2008* (2009).

<sup>102</sup> U.S. Department of State, *Country Reports on Terrorism 2009* (2010); U.S. Department of State, *Country Reports on Terrorism 2010* (2011).

83. The decline in foreign fighters that these reports note should not be attributed primarily to Syrian efforts. As this report discussed earlier, in 2007 the U.S. undertook a surge of forces, implemented a population-centric counterinsurgency campaign, and aligned itself with the *Sahwa* movement. From 2007 through the onset of the Arab Spring, there was a marked decline in insurgent attacks and AQI was significantly weakened. The fact that AQI and the broader Sunni insurgency had been drastically weakened would naturally deter many foreign fighters from entering Iraq independent of any Syrian efforts.

84. The 2009 *Country Reports on Terrorism* report explained that, despite the reduced foreign fighter flows, the continued operation of foreign fighter facilitation networks in Syria “remains troubling. Bombings in Iraq in 2009 underscore the threat these networks continue to pose.”<sup>103</sup> The 2010 report reiterated that “Syria remained a key hub for foreign fighters en route to Iraq and a safe haven for Iraqi Baathists expressing support for terrorist attacks against Iraqi government interests and coalition forces.”<sup>104</sup> The State Department’s analysis was validated years later by a former senior ISIS official, Abu Ahmed, who confirmed to *The Guardian* newspaper in 2014 that “the mujahideen all came through Syria.”<sup>105</sup> Although “a very small number [of foreign fighters] had made it from Turkey, or Iran,” according to Abu Ahmed, “most came to Iraq with

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<sup>103</sup> U.S. Department of State, *Country Reports on Terrorism 2009* (2010).

<sup>104</sup> U.S. Department of State, *Country Reports on Terrorism 2010* (2011).

<sup>105</sup> Martin Chulov, “Isis: The Inside Story,” *Guardian*, December 11, 2014. Abu Ahmed engaged in two years’ worth of discussions with *The Guardian* before agreeing to speak on the record. Over the course of the discussions, *The Guardian* learned of Abu Ahmed’s long history of involvement with Baghdadi and the Zarqawi network. Abu Ahmed was reportedly incarcerated with Abu Bakr al-Baghdadi at Camp Bucca and became an “essential member” of the Zarqawi network after his release. Indeed, described by *The Guardian* as “one of Iraq’s most formidable and connected militants,” Abu Ahmed’s account is widely considered to be a credible insider report by experts in the field.

the help of the Syrians,” and those whom he met while incarcerated at Camp Bucca had “flown to Damascus” before heading to Iraq.<sup>106</sup>

### **Safe Haven for Militants**

85. In addition to serving as a hub for foreign fighters traveling to Iraq, Syria also served as a safe haven for key AQI operatives and ex-Baathist insurgents. For example, one of AQI’s leaders, Abu al-Ghadiyah (born Sulayman Khalid Darwish) was based in Syria. The U.S. Treasury Department designated Abu al-Ghadiyah in 2005 for his role in the Zarqawi network, which included fundraising and recruiting. Detailing his activities, the designation illustrates the essential role that Abu al-Ghadiyah was able to play in AQI while stationed in Syria, and how the flow of fighters from Syria into Iraq enabled him to finance and recruit for AQI: “Darwish handles mostly financial issues for Zarqawi, collecting, and distributing funds for him. Specifically, Darwish sent donations of \$10,000-\$12,000 to Zarqawi in Iraq every 20-25 days. Darwish sent the money into Iraq through suicide attack volunteers who were entering the country. Darwish also was essential to recruiting and dispatching terrorist operatives, both for the planned attacks in Jordan and for operations elsewhere, particularly Iraq. For example, Darwish contacted jihadists who had been in Afghanistan and who were, by 2004, scattered in different countries; he recruited among these jihadists for fighters to join Zarqawi in Iraq.”<sup>107</sup>

86. Following Darwish’s death in 2005, his *kunya* (Abu al-Ghadiya) reappeared with Badran Turki Hishan al-Mazidih, leading some observers to conflate these two individuals.<sup>108</sup>

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<sup>106</sup> Ibid.

<sup>107</sup> U.S. Department of the Treasury, press release, “Syrian National Designated by U.S. as Terrorist Financier,” January 25, 2005.

<sup>108</sup> Despite a shared pseudonym, it is clear that Darwish and Mazidih were separate incarnations of “Abu al-Ghadiya.” Not only did Mazidih work for AQI *after* Darwish’s death, but

Despite some minor confusion about the *kunya*, Mazidih had his own distinguished jihadist career until his death in 2008, reportedly serving as AQI's Syrian commander for logistics as early as 2004. His U.S. Treasury designation describes in greater detail what this position entailed, explaining that he "obtained false passports for foreign terrorists, provided passports, weapons, guides, safe houses, and allowances to foreign terrorists in Syria and those preparing to cross the border into Iraq. [Mazidih] received several hundred thousand dollars from his cousin Saddah—also designated today—and used these funds to support anti-U.S. military elements and the travel of AQI foreign fighters... As of the spring of 2007, [Mazidih] facilitated the movement of AQI operatives into Iraq via the Syrian border."<sup>109</sup>

87. To assist his prolific recruitment and fundraising, Mazidih cultivated a small familial network of AQI operatives in Syria. One of his cousins, known by the *kunya* Abu Faysal (born Ghazy Fezza Hishan al-Mazidih), was Mazidih's deputy and "right-hand man." Abu Faysal "acted as the commander for [Mazidih's] AQI network when [Mazidih] traveled," and planned to contribute to an attack against "Coalition forces and Iraqi police in Western Iraq."<sup>110</sup> Another of Mazidih's cousins, Saddah Jaylut al-Marsumi, was integral to the transfer of funds, fighters, and suicide bombers from Syria into Iraq. Indeed, Marsumi "transferred several hundred thousand dollars to a hawala in Iraq, where [Mazidih] received the funds and used them to support anti-U.S. military elements and the travel of AQI foreign fighters." Finally, Mazidih's brother, Akram Turki

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he was also the ringleader of a familial network composed of men with the shared Mazidih name. See article in *Al-Ghadd* (Arabic), June 25, 2005.

<sup>109</sup> U.S. Department of the Treasury, press release, "Treasury Designates Members of Abu Ghadiyah's Network Facilitates Flow of Terrorists, Weapons, and Money from Syria to al Qaida in Iraq," February 28, 2008, <https://www.treasury.gov/press-center/press-releases/Pages/hp845.aspx>.

<sup>110</sup> Ibid.

Hishan al-Mazidih, collaborated with Mazidih to direct “AQI operations near Al Qa’im in Iraq” and smuggle “weapons from Syria for use in Iraq.” Akram al-Mazidih also reportedly “ordered the execution of all persons found to be working with the Iraqi Government or U.S. Forces.”<sup>111</sup> Much like the case of Sulayman Khalid Darwish, the case of Badran Turki Hishan al-Mazidih and his familial network of operatives demonstrates the significant freedom of movement and operation afforded to key AQI members in Syria. Even after the elimination of the first Abu al-Ghadiya, another capable AQI member filled his position, and ensured that fighters, money, and weapons continued to flow across the border.

88. Thus, the Syrian regime had a demonstrably permissive attitude toward AQI and other insurgents making use of its territory as a transit point and safe haven. This permissive attitude is noteworthy in itself. But in addition, Syria at times provided far more active support to the insurgency in Iraq, including to jihadist factions like AQI. Regime defector Nawaf Fares has claimed that during his time working for the Syrian government, he was part of “an operation to smuggle jihadist volunteers into Iraq from Syria after the 2003 invasion.”<sup>112</sup> In an interview with London’s *Daily Telegraph* immediately following his 2012 defection, Fares explained: “After the invasion of Iraq in 2003, the regime in Syria began to feel danger, and began planning to disrupt the U.S. forces inside Iraq, so it formed an alliance with al-Qaeda.... All Arabs and other foreigners were encouraged to go to Iraq via Syria, and their movements were facilitated by the Syrian

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<sup>111</sup> Ibid.

<sup>112</sup> Ruth Sherlock, “Syria’s Assad Accused of Boosting al-Qaeda With Secret Oil Deals,” *Telegraph* (U.K.), January 20, 2014.

government. As a governor at the time, I was given verbal commandments that any civil servant that wanted to go would have his trip facilitated, and that his absence would not be noted.”<sup>113</sup>

89. Fares further contextualized his experience in an interview with CNN in July 2012. The news network reported: “‘The Syrian regime felt threatened and felt that it, too, might fall,’ Fares recalled. ‘So they had an agreement with al Qaeda to keep the road open to Iraq. The militants started coming from all over the world through Syria, under the eyes of the Syrian secret police, which are directly responsible for the killing of thousands of Iraqis in Iraq as well as Americans and coalition forces. The secret police were encouraging enthusiastic young people in Syria to go for jihad in Iraq and join al Qaeda,’ Fares continued. ‘Bashar al-Assad and his security forces are directly responsible for the killing of thousands and thousands of Iraqis and coalition forces, because he gave al Qaeda everything it needed. He trained and provided shelter and he built safe havens for them to hide in.’ One of these ‘safe havens,’ Fares said, was the Syrian border village of al Sukariya, near the border city of Abu Kamal.”<sup>114</sup>

90. Why would the Assad regime adopt such policies? As Fares’s statements make clear, one fundamental driver is that the regime felt threatened, and believed that its policies of supporting insurgent groups could help prevent a military intervention to topple it. The Syrian government’s apparent hopes in pursuing these policies included: 1) to tie down the U.S. in Iraq; 2) to allow the Iraq conflict to serve as an outlet for domestic jihadists, thus preventing them from causing trouble at home; and 3) to gain “street cred” by being one of the few Arab governments to sanction armed opposition to the American presence in Iraq.

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<sup>113</sup> Ruth Sherlock, “Exclusive Interview: Why I Defected from Bashar al-Assad’s Regime, by Former Diplomat Nawaf Fares,” *Telegraph* (U.K.), July 14, 2012.

<sup>114</sup> Ivan Watson and Samya Ayish, “Ex-Syrian Ambassador Calls for Foreign Military Intervention,” *CNN*, July 15, 2012.

91. As is the case for many defector claims, it is not possible to verify all the specifics of Fares's account, and the regime's relationship with al-Qaeda was deliberately kept *sub rosa* at the time. However, Fares's claim that the Assad regime decided to actively support al-Qaeda should be judged highly likely because 1) it is consistent with U.S. government officials' determination about the Syria/al-Qaeda relationship, 2) it is consistent with the regime's demonstrable relationships with several key Zarqawi organization figures, and 3) it is consistent with the Iraqi government's findings about the Syria/al-Qaeda relationship.

92. Turning to U.S. officials' determinations, former Levant country director for the Office of the Secretary of Defense David Schenker testified in the 2008 civil lawsuit *Gates v. Syrian Arab Republic* that "in the months prior to the [U.S.] invasion, the Assad regime allowed the establishment of an office across the street from the U.S. Embassy in Damascus where would-be insurgents could sign up and board a bus to travel to Baghdad."<sup>115</sup> Schenker also explained: "The line of military-aged males routinely stretched down the block in this closely-regulated neighborhood of Damascus. So brazen was the GOS [Government of Syria] support for terrorism, that then-U.S. Ambassador to Syria Ted Kattouf complained to the Syrian Government about these activities. After months of unsuccessful U.S. diplomatic demarches, Damascus finally responded to U.S. requests and moved the sign-up to Damascus Fairgrounds—a government-owned property—where it continued its work for several more months."<sup>116</sup>

93. Further, a senior official in the Obama administration said that Fares's account of Syrian policy toward militant groups, including AQI, was "broadly consistent" with the Obama

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<sup>115</sup> David Schenker testimony, *Gates v. Syrian Arab Republic*, trial transcript (D.D.C., September 26, 2008), pp. 87-88.

<sup>116</sup> Schenker testimony, p. 4.

administration's understanding. The official said that, "since 2003, al-Assad allowed al Qaeda and associates to facilitate weapons, money and fighters to al Qaeda's Iraq-based affiliate."<sup>117</sup> Not only did U.S. officials speak about this relationship when President Obama was in office, but also contemporaneously fingered active Syrian support for AQI during the Bush years, as this support was at its height. In 2005, for example, the U.S.'s ambassador to Iraq, Zalmay Khalilzad, said publicly that state-run Syrian newspapers "glorify the terrorists as resistance fighters," and that Syrian authorities "'allow youngsters misguided by Al Qaeda—from Saudi Arabia, from Yemen, from North Africa—to fly into Damascus International Airport,' attend training camps and then cross into Iraq."<sup>118</sup>

#### **Syria's Relationships with Key Zarqawi Organization Members**

94. Moving on from U.S. government officials' conclusions, I now highlight the Syrian government's relationships with key Zarqawi organization members. Syria's support of the aforementioned AQI recruiter Abu Qaqaa is particularly noteworthy. By the time of his assassination in Aleppo in September 2007, Abu Qaqaa was largely considered to be an agent of the Syrian state. Indeed, Abu Qaqaa gave "regular sermons at Aleppo's al-Tawabbin mosque, something normally done only with the permission of Syria's Al-Awqaf Ministry."<sup>119</sup> Further, BBC reported that Abu Qaqaa had been "appointed head of a religious school by the Syrian

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<sup>117</sup> Watson & Ayish, "Ex-Syrian Ambassador Calls for Foreign Military Intervention."

<sup>118</sup> Joel Brinkley, "American Envoy Says Syria Assists Training of Terrorists," *New York Times*, September 13, 2005.

<sup>119</sup> Andrew McGregor, "Controversial Syrian Preacher Abu al-Qaqa Gunned Down in Aleppo," *Terrorism Focus* 4:33 (2007), <https://jamestown.org/program/controversial-syrian-preacher-abu-al-qaqa-gunned-down-in-aleppo/>.

government” in the year prior to his death.<sup>120</sup> Scholar Charles Lister weighed in on Abu Qaqaa’s regime affiliation in his book *The Syrian Jihad*, describing the cleric’s “relationship with Syrian intelligence” as “almost certain.” Lister also wrote that the fact that Syrian officials attended Abu Qaqaa’s funeral—which Lister notes was described as having “all the trappings of a state occasion”—as indicative of this relationship.<sup>121</sup>

95. Abu Qaqaa’s ties to the Syrian regime were further validated in 2009, when Iraq aired the confession of Mohammed Hassan al-Shemari, the head of AQI in Diyala province. Shemari said that he had received training from “a Syrian intelligence agent called Abu al-Qaqaa.” According to his confession, Shemari travelled from Saudi Arabia to “an al Qaeda training camp in Syria.” Shemari said that Abu al-Qaqaa ran the training camp, which was “well known to Syrian intelligence.”<sup>122</sup> In an interview with the *Daily Beast* in 2016, regime defector and former intelligence official Mahmud al-Naser confirmed that Abu Qaqaa was “one of dozens” of imams who were “commissioned” by Syrian intelligence.<sup>123</sup>

96. Abu Qaqaa is not the only figure tying the Syrian regime to the Zarqawi organization. Fawzi Mutlaq al-Rawi, appointed by President Assad as “leader of the Iraqi wing of the Syrian Ba’ath party” in 2003, was designated by the U.S. Department of the Treasury in 2007

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<sup>120</sup> “Radical Syrian Cleric ‘Shot Dead,’” BBC (U.K.), September 29, 2007.

<sup>121</sup> Charles Lister, *The Syrian Jihad* (Oxford: Oxford University Press, 2015), pp. 42-43.

<sup>122</sup> Muhanad Mohammed, “Iraq al Qaeda Militant Says Syria Trained Him,” Reuters, August 30, 2009; Al-Iraqiyah television (Arabic), August 30, 2009.

<sup>123</sup> Roy Gutman, “Assad Henchman: Here’s How We Built ISIS,” *Daily Beast*, December 1, 2016.

“for providing financial and material support to AQI.”<sup>124</sup> Fawzi appears to have supported whatever group the regime wanted. His activities, coupled with his relationship to the Syrian state, should be taken as proof that Assad had chosen to side with the Iraqi insurgency.

97. According to aforementioned regime defector Nawaf Fares, Assad’s brother-in-law even ran an al-Qaeda training camp struck by U.S. forces in October 2008. *CNN* reported his claim: “ ‘This was a hiding place for al-Qaeda on the border with Iraq, and it was under the control of Assif Shawkat, the brother-in-law of the president,’ Fares said. ‘One hour after the raid, Assif Shawkat was there at the location. A conversation took place between me and him ... and he was angry about the attack made against al Sukariya and he was kind of scared,’ Fares recalled.”<sup>125</sup>

98. Indeed, proof of Assif Shawkat’s role as Assad’s main point man in the regime’s dealings with jihadists is compelling and well supported by numerous sources. Nabeel Dendal, former director of political intelligence in Latakia who defected from the Syrian regime in June 2012, was interviewed by the *Daily Beast* in 2016. He explained that he had direct experience with the ties between jihadists and the regime—specifically those of Shawkat. According to *Daily Beast*, Dendal “twice led security forces in raids on al Qaeda cells, only to learn that the cell leader he was working for was supported by the Syrian intelligence. ‘They were preparing them to be leaders,’ the defected colonel said, referring to the Assad regime. An example is Nadim Baloush, an al Qaeda cell leader he arrested in Latakia in 2006, and told him ‘don’t do anything. I am working for Assef Shawkat,’ Assad’s brother-in-law who served as the deputy defense minister.

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<sup>124</sup> U.S. Department of the Treasury, press release, “Treasury Designates Individuals with Ties to Al Qaida, Former Regime,” December 7, 2007, <https://www.treasury.gov/press-center/press-releases/Pages/hp720.aspx>.

<sup>125</sup> Ivan Watson & Samya Ayish, “Ex-Syrian Ambassador Calls for Foreign Military Intervention,” *CNN*, July 15, 2012.

Baloush was arrested after he traveled to Turkey about a year ago and is reported to have committed suicide in prison.”<sup>126</sup>

99. These journalistic findings about Shawkat’s role are consistent with the U.S. government’s conclusions about his support for terrorism. In 2006, the U.S. Treasury named Shawkat a Specially Designated National “for directly furthering the Government of Syria’s support for terrorism and interference in the sovereignty of Lebanon.” The designation further outlined how Shawkat’s career in government progressed even as he collaborated with numerous designated foreign terrorist organizations, including Palestinian Islamic Jihad, Hizballah, and Hamas, from 1997 onward. By the time of his designation, Shawkat was the director of Syrian military intelligence, which was “the strongest and most influential security service in Syria.”<sup>127</sup>

100. The third factor I noted that makes Fares’s claim of purposeful Syrian support for al-Qaeda highly likely is that it aligns with the Iraqi government’s conclusions. Following catastrophic August 2009 bombings in Baghdad, Iraqi officials publicly aired their conclusions about the Syrian regime’s ties to the Zarqawi organization.<sup>128</sup> Iraqi Prime Minister Nouri al-Maliki detailed Syria’s reluctance to respond to Iraqi intelligence reports about jihadists operating in

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<sup>126</sup> Roy Gutman, “Assad Henchman: Here’s How We Built ISIS,” *The Daily Beast*, December 1, 2016.

<sup>127</sup> U.S. Department of the Treasury, press release, “Treasury Designates Director of Syrian Military Intelligence,” January 18, 2006, <https://www.treasury.gov/press-center/press-releases/Pages/js3080.aspx>.

<sup>128</sup> On August 19, 2009, Iraqi government targets in Baghdad were hit by coordinated bombings. These were the first major attacks in the city after American forces had given control of Baghdad’s security back to the Iraqis in June. The Iraqi government’s finance and foreign ministries were targeted, along with dense urban areas, resulting in around 100 civilian deaths and significant infrastructural damage. In response to these attacks, Iraq’s government recalled its Syrian ambassador and publicly criticized Syria for harboring insurgent forces.

Syria. Maliki lamented that despite receiving “good words about cooperation” from Syria, “the activities of these [jihadist] organizations did not stop and rather increased.” Maliki proceeded to describe a July 30, 2009, meeting in Zabadani, Syria, which he said brought together jihadists “in the presence of Syrian intelligence officials.”<sup>129</sup> A former director of intelligence in Iraq’s interior ministry, Major General Hussein Ali Kamal, further elaborated on the Zabadani meetings in an account published in *The Guardian* in 2014. Gen. Kamal said that there were “two secret meetings in Zabadani” in the spring of 2009 and the Iraqi government “had a source in the room wearing a wire.” Kamal described the case against Syria for its involvement in the August 2009 Baghdad bombings as “solid.”<sup>130</sup>

101. Further underscoring the Iraqi government’s conclusions about Syria’s support for jihadists, in December 2009 Iraqi minister of defense Abd al-Qadir al-Ubaydi stated that “most of the weapons seized by his ministry’s forces” were arriving from Syria, and the regime was “financing armed groups in Iraq.”<sup>131</sup>

102. In sum, in addition to its willful negligence toward the Zarqawi organization and other insurgents, Syria actively supported the Zarqawi organization’s efforts in the early 2000s. The regime’s efforts created a fertile environment in which Sunni extremist groups could operate. The next section shows how somewhat similar strategic decisions by the Assad regime have supported ISIS—albeit with less vigor than those made during the Iraq War period.

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<sup>129</sup> *Aswat al-Iraq* (Iraq), September 5, 2009.

<sup>130</sup> Martin Chulov, “Isis: The Inside Story,” *The Guardian* (London), December 11, 2014.

<sup>131</sup> Al-Sharqiyah television (Arabic), December 12, 2009.

### The Syrian Regime's Post-Arab Spring Support for ISIS

103. Following the onset of the Arab Spring, Bashar al-Assad's government at times provided both tacit and explicit support for ISIS, even though ISIS was fighting the regime. The reasons that the regime pursued this course are complex, but a core factor was the regime's desire to make anti-Assad elements appear as extreme, and hence unpalatable, as possible to the outside world. Assad seemingly feared foreign military intervention—a fear that drove his support for AQI during the Iraq war, and one that intensified after the NATO intervention that brought down Muammar al-Qaddafi's regime in Libya. Faced with a perceived existential threat, Assad could justify his support for Sunni extremists as shifting the composition of the insurgency he faced in a jihadist direction, which in turn made foreign intervention far more unattractive. A second major factor is that mechanisms for maintaining a relationship with ISIS were well established due to the Assad regime's previous support for the Zarqawi organization, which this report has already detailed at length.

104. These points have been validated by the U.S. government. For example, the 2018 edition of the U.S. State Department's *Country Reports on Terrorism* outlines how the relationship between Assad and ISIS's predecessor organizations continues to have consequences today: "Over the past decade, the Assad regime's permissive attitude towards al-Qa'ida and other terrorist groups' foreign terrorist fighter facilitation efforts during the Iraq conflict in turn fed the growth of al-Qa'ida, ISIS, and affiliated terrorist networks inside Syria. The Syrian government's awareness and encouragement for many years of terrorists' transit through Syria to enter Iraq for the purpose of fighting Coalition Forces is well documented. Those very networks were among the terrorist elements that brutalized the Syrian and Iraqi populations in 2017.... Additionally, the

Syrian regime has purchased oil from ISIS through various intermediaries, adding to the terrorist group's revenue.”<sup>132</sup>

105. This last observation about the Syrian government's purchase of oil from ISIS (which will be discussed at greater length later in this section) relates to the fact that even though ISIS fought Assad, the regime at times continued to provide it with forms of material support. In examining the two major varieties of support for ISIS following the onset of the Arab Spring, I first discuss the Syrian government's jihadist prisoner releases, then turn to the government's oil purchases from ISIS.

### **Jihadist Prisoner Releases**

106. As noted earlier, the Assad regime had a deeply held fear of foreign military intervention in Syria. This concern relates to the regime's release of extremist prisoners, particularly in the early days of the anti-Assad rebellion. In 2011, Assad began releasing inmates *en masse* from Sednaya prison, one of Syria's most notorious and brutal facilities. Located just outside Damascus, Sednaya Prison is one of Syria's “largest and most secure prison complexes.”<sup>133</sup> Deemed one of the “most lethal detention facilities” in Syria by Amnesty International in 2016,<sup>134</sup> and described by one former guard as “the end of humanity,”<sup>135</sup> Sednaya is known for gross human right violations and mass executions. This prison has been home to many of the “battle-hardened

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<sup>132</sup> U.S. Department of State, *Country Reports on Terrorism 2017, Chapter 2: State Sponsors of Terrorism* (2018).

<sup>133</sup> Briefing by Acting Assistant Secretary for Near Eastern Affairs Stuart Jones on Syria, U.S. Department of State, May 15, 2017.

<sup>134</sup> *It Breaks the Human: Torture, Disease and Death in Syria's Prisons* (London: Amnesty International, 2016), p. 49.

<sup>135</sup> *Human Slaughterhouse: Mass Hangings and Extermination at Saydnaya Prison, Syria* (London: Amnesty International, 2016), p. 5.

Syrian jihadis” who returned to Syria from the war in Iraq in the early 2000s and was thus widely regarded as an “incubator for jihadism.”<sup>136</sup> This assessment was shared by members of the Syrian government. Mohammed Habash, a former member of Syria’s parliament, described the prison as “a mine for jihadist movements.”<sup>137</sup>

107. Thus, it is noteworthy that Assad allowed large numbers of extremists to go free from this prison as protests against his regime mounted. Following Assad’s May 2011 general pardon, hundreds of Sednaya’s extremist prisoners were released unconditionally despite exhibiting no credible signs of rehabilitation. They were thus free to join the fight against the regime, an outcome that Habash is “certain” the regime knew would happen.<sup>138</sup>

108. Other figures who were associated with Assad’s regime share this assessment that part of the reason for the releases was to strengthen violent extremists. Speaking anonymously to the U.A.E.-based newspaper *The National*, one former regime official described the releases as part of “a policy on the part of Mr. Al Assad’s forces to create violence and terrorism to legitimize a crackdown on the opposition.” The former official claimed that “weapons were made available to radical elements of the opposition in key hotspots, including Deraa and Idlib.” He further told *The National*: “These orders came down from [Military Intelligence] headquarters Damascus....

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<sup>136</sup> Quotes from Rania Abouzeid, “The Jihad Next Door: The Syrian Roots of Iraq’s Newest Civil War,” *Politico*, June 23, 2014 (“battle-hardened Syrian jihadis”); Roy Gutman, “Assad Henchman: Here’s How We Built ISIS,” *The Daily Beast*, December 1, 2016 (“incubator for jihadism”).

<sup>137</sup> Mohammed Habash, “Radicals Are Assad’s Best Friends,” *The National* (U.A.E.), January 1, 2014.

<sup>138</sup> *Ibid.*

This is not something I heard rumours about, I actually heard the orders, I have seen it happening.”<sup>139</sup>

109. American officials, speaking both on and off the record, also share this understanding of the purpose of the releases. In 2015, Secretary of State John Kerry described ISIS as, at least in part, “created by Assad releasing 1,500 prisoners from jail.” Kerry attributed the move to a calculation on Assad’s part that he could create an eventual binary choice between Assad and the terrorists.<sup>140</sup> Speaking on the condition of anonymity to *Time*, a senior Western diplomat who specialized in the Syrian civil war described the lengths to which the Assad regime was willing to go to undermine the opposition: “They will do whatever it takes to devalue the opposition, even if it means strengthening ISIS. They know that if it comes to choosing between the black flag [of ISIS] and Damascus, the international community will choose Damascus.”<sup>141</sup>

110. The releases from Sednaya prison took place over a roughly four-month period, through October 2011. One regime defector told *The National* that “the project was overseen by the General Security Directorate.”<sup>142</sup> Many of the prisoners released were known jihadists and extremists, who have since become leaders in militant groups, including ISIS.<sup>143</sup> I now profile

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<sup>139</sup> Phil Sand et al., “Assad Regime Abetted Extremists to Subvert Peaceful Uprising, Says Former Intelligence Official,” *The National* (UAE), January 21, 2014.

<sup>140</sup> U.S. Department of State, “John Kerry Interview with Gregory Palkot of Fox News,” November 17, 2015.

<sup>141</sup> Aryn Baker, “Why Bashar Assad Won’t Fight ISIS,” *Time*, February 26, 2015.

<sup>142</sup> Phil Sand et al., “Assad Regime Abetted Extremists to Subvert Peaceful Uprising, Says Former Intelligence Official,” *The National* (U.A.E.), January 21, 2014.

<sup>143</sup> This fact is widely documented. For one source, see Ruth Sherlock and Richard Spencer, “Syria’s Assad Accused of Boosting al-Qaeda with Secret Oil Deals,” *The Telegraph* (U.K.), January 20, 2014.

some of the notable ISIS leaders whom the Syrian government released from Sednaya prison during this period. They include Ali al-Shawaq (aka Abu Luqman), Fiwaz Muhammad al-Kurdi al-Hiju, and Amr al Absi.

111. **Abu Luqman** is considered one of the most notorious members of ISIS's leadership. Open-source reporting and research drawing on accounts of ISIS's prisoners and defectors demonstrates the pivotal role he has played in the organization. He was born in Sahl Village of Raqqa Province in 1973.<sup>144</sup> Sources conflict with respect to Abu Luqman's career prior to becoming a jihadist. Some reports claim that Abu Luqman earned a law degree and became a lawyer in Raqqa.<sup>145</sup> Regardless of some discrepancies in the accounts of Abu Luqman's background, it is clear that he was arrested, charged with sedition, and sent to Sednaya in 2010. He was then among those released as part of Assad's general pardon in June 2011.<sup>146</sup> Less than a year later, Abu Luqman joined Jabhat al-Nusra, al-Qaeda's Syrian affiliate. Though Abu Luqman quickly rose to being a key member of Nusra in Raqqa, he soon started looking to leverage the connections he had made in Sednaya to contact ISIS. From his position in Nusra's leadership, Abu Luqman wreaked havoc on the internal functioning of the group. Among other things, he encouraged hundreds of Nusra fighters to join ISIS. It is worth noting that Abu Luqman was also

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<sup>144</sup> UN Security Council, Press Release, "Security Council ISIL (Da'esh) and Al-Qaida Sanctions Committee Adds 12 Names to Its Sanctions List," February 29, 2016, <https://www.un.org/press/en/2016/sc12266.doc.htm>.

<sup>145</sup> Richard Spencer, "Islamic State Adopts Assad's Methods of Torture," *Telegraph* (U.K.), December 13, 2014; Feras Hanoush, "Who Will Succeed Al-Adnani?," *SyriaSource*, September 20, 2016.

<sup>146</sup> Richard Spencer, "Islamic State Adopts Assad's Methods of Torture," *Telegraph* (U.K.), December 13, 2014.

reportedly directly connected to the oil trade between Nusra and the regime in early 2013.<sup>147</sup> He may have brought his regime smuggling contacts with him when he shifted from Nusra to ISIS in 2013.

112. After his defection to ISIS, Abu Luqman became an integral part of the group's leadership in Raqqa.<sup>148</sup> There, he rose in prominence and became responsible for overseeing public executions. In an interview with Cairo's *Al-Tahrir* in 2015, Syrian activist Ahmad Haydar identified Abu Luqman as "the Governor of Al-Raqqa" and the individual "responsible for the executions carried out in Al-Raqqa." He recalled that Abu Luqman was one of the names mentioned repeatedly by his captors while he was imprisoned.<sup>149</sup> Similarly, Hazm al-Hussein, a Syrian activist who was interviewed by London's *Telegraph* in 2014, following his incarceration by ISIS, said that Abu Luqman was the "head of security in Raqqa," and oversaw al-Hussein's incarceration and torture.<sup>150</sup>

113. Beyond his recruiting capabilities and military victories, Abu Luqman became an instrumental part of the institutionalization of ISIS's security state, the *amniyat*, and its ability to conduct terrorist attacks abroad. Abu Luqman has been designated a terrorist by the U.S., UN, and EU.<sup>151</sup> The U.S. Treasury's designation, published in September 2015, summarizes, validates, and,

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<sup>147</sup> Feras Hanoush, "Who Will Succeed al-Adnani?," *SyriaSource*, September 20, 2016, <http://www.atlanticcouncil.org/blogs/syriasource/who-will-succeed-al-adnani>.

<sup>148</sup> Ibid.

<sup>149</sup> "Syrian Survivor of ISIL Captivity Recounts Ordeal," *Al-Tahrir Online* (Egypt), June 29, 2015.

<sup>150</sup> Richard Spencer, "Islamic State Adopts Assad's Methods of Torture," *Telegraph* (U.K.), December 13, 2014.

<sup>151</sup> U.S. Department of Treasury, Press Release, "Treasury Sanctions Major Islamic State of Iraq and the Levant Leaders, Financial Figures, Facilitators, and Supporters," September 29, 2015, <https://www.treasury.gov/press-center/press-releases/Pages/j10188.aspx>; UN Security

in some cases, expands upon the above profile: “As of mid-2015, Syrian national al-Shawakh [Abu Luqman] served as ISIL’s governor for Raqqa, Syria, after previously serving as ISIL’s senior security official for Syria and as governor in Aleppo, roles in which he directed combat assignments for foreign fighters. Al-Shawakh was in charge of ISIL’s detention of foreign hostages, and oversaw the appointment of other ISIL leaders. Al-Shawakh supervised security matters, including executions, interrogations, and transfers of ISIL prisoners, at an al-Raqqah detention facility used to hold foreign hostages and ISIL foreign recruits who had refused to fight. In mid-2014, al-Shawakh ordered the beheadings of two ISIL hostages. Al-Shawakh also served on a governance council chaired by ISIL leader and U.S. and UN-designated SDGT Abu Bakr al-Baghdadi (AKA Dr. Ibrahim al-Badri).”<sup>152</sup>

114. I noted that Abu Luqman played an important role in the institutionalization of ISIS’s security state, the amniyat. ISIS spokesman Abu Muhammad al-Adnani nominally served as the overall head of the amniyat until his death in 2016. Thereafter, Abu Luqman assumed leadership of the amniyat.<sup>153</sup> Though he was erroneously reported to have been killed on multiple

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Council, Press Release, “Security Council ISIL (Da’esh) and Al-Qaida Sanctions Committee Adds 12 Names to Its Sanctions List,” February 29, 2016; Official Journal of the European Union, *Commission Implementing Regulation (Eu) 2016/307* (2016), <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32016R0307>.

<sup>152</sup> U.S. Department of Treasury, Press Release, “Treasury Sanctions Major Islamic State of Iraq and the Levant Leaders, Financial Figures, Facilitators, and Supporters,” September 29, 2015, <https://www.treasury.gov/press-center/press-releases/Pages/jl0188.aspx>.

<sup>153</sup> *Al-Arabi al-Jadid* (Arabic), September 19, 2016.

occasions, it appears that Abu Luqman was finally killed in an airstrike in April 2018.<sup>154</sup> At the time of his death, he was considered Abu Bakr al-Baghdadi's second in command.<sup>155</sup>

115. One of Luqman's key contacts in ISIS as he rose through the ranks in the Syrian jihadist scene was another former Sednaya detainee, **Fiwaz Muhammad al-Kurdi al-Hiju**. Though there is a dearth of open-source information about al-Hiju, reporting following his April 2016 death highlights his notoriety within ISIS and clarifies his importance to the organization. According to the Syrian opposition news outlet *Zaman al-Wasl*, Hiju was appointed to be ISIS's first judge in mid-2013.<sup>156</sup> One ISIS spokesman described Hiju as "one of the most important security agents in al-Raqqa."<sup>157</sup> He was reportedly responsible for the death of at least 100 people (with some estimates being much higher) due to his role as a mufti for ISIS's Raqqa death squads. These activities led one activist formerly detained by ISIS to describe Hiju as the "bloodiest murderer."<sup>158</sup>

116. According to a report published by the activist group Raqqa is Being Slaughtered Silently, Hiju had the "largest record of the death sentences for dissidents and civilians." At one point Hiju was even considered too extreme for ISIS, and was dismissed from his position.<sup>159</sup> Hiju

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<sup>154</sup> *Ilaf* (Arabic), April 23, 2018.

<sup>155</sup> Ibid.; Mohammed Ebraheem, "Iraqi Warplanes Kill Islamic State's Second-in-Command in Syria," *Iraqi News* (Iraq), April 23, 2018.

<sup>156</sup> Fares al-Rifai, "Abu Ali ... From the Shepherd Sheep to the First Legal Judge of the Organization in Raqqa," *Zaman al Wasl* (Syria), April 11, 2016, <http://www.zamanalwsl.net/news/article/70149>.

<sup>157</sup> Ibid.

<sup>158</sup> Ibid.

<sup>159</sup> Raqqa is Being Slaughtered Silently, "Abu Ali al-Shar'i 'Daash' Back Again," April 2016, <https://www.raqqa-sl.com/?p=1156>. His dismissal was due to the fact that Hiju was an advocate for an even more extreme movement within ISIS known as the Hazimi trend.

was, however, reinstated at some point.<sup>160</sup> A Fars News Agency report published after Hiju's death noted that, as "senior religious judge of the ISIL in Raqqa" and leader of the religious court of al-Mansoureh, he was "notorious" for issuing "harsh verdicts against the Syrian civilians and those members of the ISIL who tried to escape the battlefields."<sup>161</sup> His position as leader of the court of al-Mansoureh is particularly noteworthy: It was the highest ISIS *sharia* court in the caliphate, with final appeal going only to the group's overall mufti, and from there to the caliph, Abu Bakr al-Baghdadi.

117. **Amr al-Absi** was among the earliest and most influential members of ISIS. He held a number of leadership positions in the group, and has been described as "Syria's Baghdadi."<sup>162</sup> According to leaked ISIS documents, the Syrian Amr al-Absi was born in 1985.<sup>163</sup> Though it is not material to Absi's significance to this case, other sources, including documents from the U.S. Treasury Department, suggest that Absi was born in 1979 in Saudi Arabia.<sup>164</sup> Either way, Absi appears to have become a jihadist at a relatively young age. He was arrested in 2007 for his

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<sup>160</sup> "Clashes Across Northern Syria Strain Cease-Fire," *Daily Star*, April 10, 2016.

<sup>161</sup> "Syria: ISIL Religious Judge in Raqqa Province Killed in Airstrike," Fars News Agency (Iran), April 11, 2016.

<sup>162</sup> Ethar Abdulhaq, "ISIS Leaks: More About Al-Absi, Former ISIS Mastermind, Archive and Biography," *Zaman al Wasl* (Syria), April 18, 2016, <https://en.zamanalwsl.net/news/article/15295>.

<sup>163</sup> Ibid.

<sup>164</sup> See, for example, U.S. Department of the Treasury, Office of Foreign Assets Control, <https://www.treasury.gov/ofac/downloads/prgrmlst.txt>.

membership in the Islamic State of Iraq (ISI) and incarcerated in Syria's Sednaya prison.<sup>165</sup> Absi's incarceration concluded after Assad released Absi and many fellow extremists in 2011.<sup>166</sup>

118. Upon release, Absi promptly became a member of the Mujahedin Shura Council (MSC), a Syrian jihadist group led by Amr's brother Firas.<sup>167</sup> Under Firas's leadership, the group was among the first jihadist organizations to kidnap Westerners in Syria, capturing journalists Jeroen Oerlemans and John Cantlie.<sup>168</sup> Following Firas's death in the fall of 2012, Amr assumed control of the MSC, and would eventually steer it to become a part of ISIS. According to Abu Ahmad, an ISIS defector who initially pledged *bayah* directly to Amr al-Absi, Abu Bakr al-Baghdadi convened a meeting with Absi and other important Syrian jihadists in April 2013 in order to win their support for ISIS and implore them to reject any affiliation with ISIS's rival

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<sup>165</sup> Ben Taub, "Journey to Jihad: Why are Teen-Agers Joining ISIS?," *The New Yorker*, June 1, 2015.

<sup>166</sup> Richard Spencer, "Four Jihadists, One Prison: All Released by Assad and All Now Dead," *Telegraph* (London), May 11, 2016, <http://s.telegraph.co.uk/graphics/projects/isis-jihad-syria-assad-islamic/>.

<sup>167</sup> Ethar Abdulhaq, "ISIS Leaks: More About Al-Absi, Former ISIS Mastermind, Archive and Biography," *Zaman al Wasl* (Syria), April 18, 2016, <https://en.zamanalwsl.net/news/article/15295>. Known as Mujahedin Shura Council or Majlis Shura Dawlat al-Islam, this group became active in Syria in July 2012, and was led by Firas al-Absi. The group was initially linked to Jabhat al-Nusra and al-Qaeda before becoming a part of ISIS, as this section details. It is a separate entity from the Mujahedin Shura Council umbrella organization that emerged out of AQI in Iraq in 2006.

<sup>168</sup> Richard Spencer, "Four Jihadists, One Prison: All Released by Assad and All Now Dead," *Telegraph* (London), May 11, 2016.

Jabhat al-Nusra.<sup>169</sup> This entreaty was successful, and following Amr al-Absi's pledge of *bayah* to the ISIS leader in 2013, MSC was folded into ISIS.<sup>170</sup>

119. In accordance with Abu Bakr al-Baghdadi's desire to siphon support from Nusra, one of Absi's earliest contributions to ISIS was his role as a recruiter for the group.<sup>171</sup> In particular, Absi seems to have been a key contributor of foreign fighters. Shortly after ISIS's creation, Absi forbade European fighters under his command from communicating with members of Jabhat al-Nusra.<sup>172</sup>

120. Absi was also among the first to advocate for declaring the territory held by ISIS to be a caliphate after he was elevated to *wali* (governor) of Aleppo. This is detailed by the Twitter user @wikibaghdady, an ISIS insider whose accounts have held up over time, thus providing credibility to his claims. According to @wikibaghdady, when ISIS leader Haji Bakr (profiled in a previous section) learned of an impending merger between the militant group Ahrar al-Sham and several other groups, ISIS convened an "urgent meeting" in which Absi played a key role. According to @wikibaghdady's account: "a two-part plan was agreed: first, a media campaign to thwart the planned merger by casting it as something akin to the Iraqi anti-al-Qaeda tribal Awakening; and then aggrandizing the project for an Islamic state into an Islamic caliphate. The

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<sup>169</sup> Harold Doornbos & Jenan Moussa, "Present at the Creation," *Foreign Policy*, August 16, 2016.

<sup>170</sup> Ibid.

<sup>171</sup> Richard Barrett, *The Islamic State* (New York, NY: The Soufan Group, November 2014).

<sup>172</sup> Harold Doornbos & Jenan Moussa, "The Greatest Divorce in the Jihadi World," *Foreign Policy*, August 18, 2016.

latter was the idea of the ISIS-appointed *wali*—Islamic governor—of Aleppo Amr al-Absi, also known as Abu al-Athir al-Shami.<sup>173</sup>

121. As Aleppo's *wali*, Absi became notorious for his zealous use of torture and imprisonment. According to Abu Safiya al-Yamani, a relief worker from Yemen who was imprisoned under Absi's command in Aleppo, "everyone was tortured. Some were tortured with electric shocks... that cause holes in the body."<sup>174</sup> Absi also relied on extrajudicial violence to eliminate those he viewed as threats to his and ISIS's control. *Al-Akhbar*, relying on leaks from @wikibaghdady, reports: "Baghadi appointed Amr al-Absi as governor of Aleppo, but he was extremely wary of Liwaa al-Tawhid, a formidable force comprising 20,000 fighters, roughly five times the size of ISIS. Absi felt that Liwaa al-Tawhid constituted a major obstacle to his expansion, especially since its leader Abdul-Qader Saleh was very popular. This is how Absi decided to eliminate Saleh, whom he deemed an 'Awakening' collaborator and an apostate, and informed Baghdadi of his intentions. He did not provide details about how he would do it, but he soon declared that Saleh had been killed. Absi also proposed to Baghdadi a list of people to be assassinated from the Islamic Front and the Free Syrian Army (FSA), justifying this by citing the need to dismantle the 'Awakening-like' groups."<sup>175</sup>

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<sup>173</sup> "Al-Qaeda Leaks II: Baghdadi Loses His Shadow," *Al-Akhbar* (Beirut), January 14, 2014.

<sup>174</sup> Al-Jazeera Satellite Channel (Arabic), January 20, 2014.

<sup>175</sup> "Al-Qaeda Leaks II: Baghdadi Loses His Shadow," *Al-Akhbar* (Beirut), January 14, 2014.

122. As the *wali* of Aleppo, Absi ran “at least two prisons in or near the city, for both Syrians and foreigners.”<sup>176</sup> Foley was held in an ISIS prison beneath the Aleppo Children’s Hospital. In mid-2014, Absi abandoned the prisons in Aleppo, moving several Western hostages, including Foley, with him to Raqqa. The 300 Syrian prisoners who remained on site were executed.<sup>177</sup> According to @wikibaghdady, Absi ordered his men to “leave no one alive.”<sup>178</sup> Based on the testimony of hostages held contemporaneously, such as Ahmed Primo and Jejoen Bontinck, it is likely that Absi was directly involved in supervising Foley’s detention and interrogation in both Aleppo and Raqqa.<sup>179</sup> Bontinck described how Absi personally pointed a gun loaded with blanks at his head and pulled the trigger. Afterward, Absi ordered his men to torture Bontinck for four days, keeping him gagged and whipping him with electrical cables.<sup>180</sup>

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<sup>176</sup> Richard Spencer, “Four Jihadists, One Prison: All Released by Assad and All Now Dead,” *Telegraph* (London), May 11, 2016.

<sup>177</sup> Emma Beals, “Masterminds of Terror,” *Raconteur*, April 28, 2016, <https://www.raconteur.net/current-affairs/masterminds-of-terror>.

<sup>178</sup> See, e.g., Radwan Mortada, “Al-Qaeda Leaks II: Baghdadi Loses His Shadow,” *Al-Akhbar English*, January 14, 2014.

<sup>179</sup> Ahmed Primo is a Syrian journalist and activist who was kidnapped and held captive by ISIS forces in a children’s hospital in Aleppo from November 16, 2013, through January 8, 2014. Primo and several other prisoners escaped their cells several days after their ISIS captors abandoned the site on January 4, 2014, following a confrontation with the Free Syrian Army. Primo and Bontinck both attest to the personal role that Absi played in their questioning and imprisonment. Richard Spencer, “Four Jihadists, One Prison”; Ben Taub, “Journey to Jihad: Why are Teen-Agers Joining ISIS?,” *The New Yorker*, June 1, 2015; Vocativ, “Freed Syrian Journalists Tell of Torture Under ISIS,” Youtube, August 12, 2015, [https://www.youtube.com/watch?v=\\_cat0lcPB\\_o](https://www.youtube.com/watch?v=_cat0lcPB_o); Alice Fordham, “Syrian Activists Say Al-Qaida Stole Their Revolution,” *NPR*, February 7, 2014.

<sup>180</sup> Taub, “Journey to Jihad.”

123. Concurrent with his position as *wali* of Aleppo, Absi was also a leader of ISIS's media wing and sat on the group's *shura* council.<sup>181</sup> In his media role, Absi was responsible for disseminating propaganda, including ISIS's infamous beheading videos. The media wing was one of ISIS's core strengths that was instrumental to drawing foreign fighters to the Syria-Iraq theater to join the group and to inspiring supporters abroad to carry out attacks in its name.

124. Absi later transitioned from *wali* of Aleppo to *wali* of Homs. According to the UN's listing of Absi in its Al-Qaida Sanctions List, this transition occurred in mid-2014. Similar to his time in Aleppo, Absi oversaw "all ISIL operations within the province."<sup>182</sup> Absi's penchant for brutality was notorious. For example, at one point, rather than transporting prisoners in Aleppo to new sites, he simply ordered their execution. Absi was killed in an airstrike on March 3, 2016.<sup>183</sup>

125. These profiles, and all other available evidence, demonstrate that ISIS was able to capitalize on Assad's prisoner releases. Further, the ability of jihadist groups to immediately capitalize on these releases was fundamentally rooted in Syria's historical relationship with AQI. As scholar Charles Lister explained in an interview with *The Atlantic* in 2016: "Taking into account the first amnesty in March, and then the second big one in June—both of those combined placed dozens and dozens of convicted or accused al-Qaeda-affiliated jihadists out into various areas of Syria. As soon as they were released, they basically went to pre-existing al-Qaeda safe

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<sup>181</sup> Ethar Abdulhaq, "ISIS Leaks: More About al-Absi, Former ISIS Mastermind, Archive and Biography," *Zaman al Wasl* (Syria), April 18, 2016, <https://en.zamanalwsl.net/news/article/15295>.

<sup>182</sup> United Nations Security Council Committee pursuant to resolutions 1267 (1999) 1989 (2011) and 2253 (2015) concerning ISIL (Da'esh) Al-Qaida and associated individuals groups undertakings and entities, *Narrative Summaries of Reasons for Listing* (September 29, 2015).

<sup>183</sup> Bill Roggio, "Islamic State's Governor for Aleppo Reportedly Killed in Airstrike," *Long War Journal*, March 4, 2016.

houses in places like Homs and Aleppo [and] outside Damascus. That jihadist infrastructure was already there before the uprising began, but it was that network that was activated by Abu Mohammad al-Jolani, who would go on to create Jabhat al-Nusra. The decision that was made in Iraq in the summer of 2011 to try and establish a Syrian wing of [what was then the] Islamic State in Iraq was very easy to activate, precisely because that network already existed across Syria. From Jolani's arrival [from Iraq, where he was the Islamic State of Iraq's chief in Ninevah province] in August, it took roughly four to six weeks for Jabhat al-Nusra to be established as an organization with a presence in multiple provinces.”<sup>184</sup>

126. The U.S. Department of State's 2014 *Country Reports on Terrorism* draws this connection as well, highlighting how Syria's actions with respect to the insurgency in Iraq years prior aided ISIS's rise in Syria from 2013-14: “The Syrian government had an important role in the growth of terrorist networks in Syria through the permissive attitude the Asad regime took towards al-Qa'ida's foreign fighter facilitation efforts during the Iraq conflict.... Those very networks were the seedbed for the violent extremist elements, including ISIL, which terrorized the Syrian and Iraqi population in 2014 and—in addition to other terrorist organizations within Syria—continued to attract thousands of foreign terrorist fighters to Syria in 2014.”<sup>185</sup>

127. Indeed, as early as 2012, regime defector Nawaf Fares indicated to the *Telegraph* that he was “personally” familiar with “several Syrian government ‘liaison officers’ who still dealt

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<sup>184</sup> Kathy Gilsinan, “How Syria's Uprising Spawned a Jihad,” *The Atlantic*, March 16, 2016.

<sup>185</sup> U.S. Department of State, *Country Reports on Terrorism 2013* (2014), <https://www.state.gov/documents/organization/225886.pdf>.

with al-Qaeda.”<sup>186</sup> At the time this account was provided, ISIS had not yet been expelled from al-Qaeda. Fares’s account should be understood in the context of historic Syrian intelligence ties to al-Qaeda’s foreign fighter networks, which were likely maintained for as long as possible.

128. According to regime defector and former intelligence officer Mahmud Naser, who was interviewed by the *Daily Beast* in 2016, after the outbreak of civil war in Syria, the regime circulated two sets of instructions for dealing with insurgents. The first instructed officials in writing to “arrest and kill” jihadists listed on the communique. However, according to Naser, such instructions were followed by a second message, ordering officials to do the opposite: “They came from command headquarters and held meetings of the intelligence offices.... They told us: ‘stay away from them. Don’t touch them.’”<sup>187</sup> If Naser’s account is accurate, it is consistent with the regime’s early policy of using jihadists to sow division within the opposition.

129. U.S. and foreign officials have publicly acknowledged Syria’s strategy of negligence and complicity toward ISIS on numerous occasions. In August 2014, French President Francois Hollande declared Assad to be an unacceptable partner in the fight against ISIS, describing him as a “de facto ally of jihadists.”<sup>188</sup> U.S. Secretary of State John Kerry soon made his own public statements about the regime’s negligible efforts to combat ISIS. While testifying before the House Foreign Affairs Committee in September 2014, Kerry described the Assad regime as having “played footsie” with ISIS, saying that Assad “has used them as a tool of

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<sup>186</sup> Ruth Sherlock, “Exclusive Interview: Why I Defected from Bashar Al-Assad’s Regime, by Former Diplomat Nawaf Fares,” *Telegraph* (U.K.), July 14, 2012.

<sup>187</sup> Roy Gutman, “How ISIS Returned to Syria,” *The Daily Beast*, December 5, 2016.

<sup>188</sup> “Hollande: Assad Cannot Be a Partner in War Against Terror,” *Middle East Monitor* (U.K.), August 28, 2014, <https://www.middleeastmonitor.com/20140828-hollande-assad-cannot-be-a-partner-in-war-against-terror/>.

weakening the opposition. He never took on their headquarters, which were there and obvious, and other assets that they have. So we have no confidence that Assad is either capable of or willing to take on ISIL.”<sup>189</sup> Kerry made similar claims in November 2014 while speaking at *Foreign Policy*’s Transformational Trends conference, describing the relationship between Assad and ISIS as “symbiotic.” Stressing how the regime had “relentlessly bombed areas held by the moderate opposition while doing little to hinder ISIL,” Kerry described the two as “dependent on one another.”<sup>190</sup> While the regime “purports to be the last line of defense against ISIL,” Kerry stated, “both are stronger as a result.”<sup>191</sup>

### **Assad-ISIS Oil Sales**

130. As for Syria’s second major kind of support for ISIS, oil sales were a particularly important source of revenue for the group. Al-Qaeda in Iraq and the Islamic State in Iraq used the sale of stolen oil to finance themselves as early as 2005, though these previous iterations of the group did not draw as much revenue as ISIS later would, as they did not control as much oil production.<sup>192</sup> Here is a brief timeline of earlier oil sales by ISIS’s predecessors:

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<sup>189</sup> “Kerry: There Is Evidence That Assad Has Played ‘Footsie’ With ISIL,” *RealClearPolitics*, September 18, 2014.

<sup>190</sup> Gopal Ratnam & John Hudson, “Kerry: Assad and ISIS Have ‘Symbiotic’ Relationship,” *Foreign Policy*, November 17, 2014.

<sup>191</sup> *Ibid.*

<sup>192</sup> Patrick B. Johnson et al., *Foundations of the Islamic State: Management, Money and Terror in Iraq, 2005-2010* (Washington, D.C.: RAND Corporation, 2016), p. 256.

**2005** – Al Qaeda in Iraq’s revenue data shows that the group was profiting from stolen oil and refined oil products. However, the group was primarily funded by the sale of other stolen goods, and oil accounted for only a small percentage of its total revenues.<sup>193</sup>

**2006** – A U.S. government assessment estimated that Iraqi militant groups raise from \$70 million to \$200 million a year. Of this annual revenue, the assessment estimated that oil smuggling and other “criminal activity involving the state-owned oil industry” accounted for \$25 million to \$100 million.<sup>194</sup> These oil revenues were at the time derived from corruption rather than from direct control of oil production.

**2006** – The Zarqawi organization became involved in oil smuggling from the Baiji oil refinery in Tikrit. This quickly became a significant source of revenue.<sup>195</sup> Smuggling and stealing oil from the Baiji refinery produced around \$2 million a month.<sup>196</sup> A 2006 map (pictured below) provides an aspirational depiction of the territory that ISIS’s predecessor

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<sup>193</sup> Ibid., p. 190.

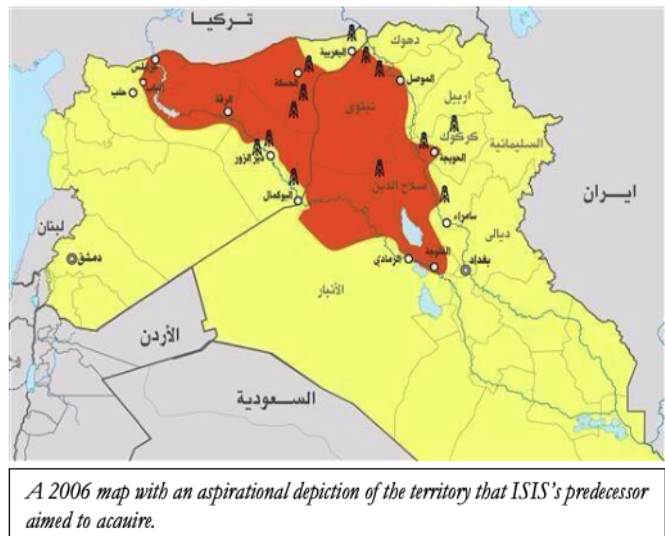
<sup>194</sup> John F. Burns & Kirk Semple, “Iraq Insurgency Has Funds to Sustain Itself, U.S. Finds,” *New York Times*, November 26, 2006.

<sup>195</sup> Howard J. Shatz & Erin-Elizabeth Johnson, *The Islamic State We Knew: Insights Before the Resurgence and Their Implications* (Washington, D.C.: RAND Corporation, 2015), p. 8.

<sup>196</sup> Lennox Samuels, “Al Qaeda in Iraq Ramps Up its Racketeering,” *Newsweek*, May 20, 2008.

aimed to acquire, as well as associated oil production.<sup>197</sup> The image illustrates the group's ambitions to target oil-rich regions not only in Iraq, but also across the border in Syria.

**February 2007** – The director general of the Baiji refinery, Ali al-Obaidi, estimated that \$1 billion of the refinery's oil was being siphoned and sold by smugglers.



Both U.S. and Iraqi officials concluded that “much of that” money went to insurgents, including ISIS’s predecessor.<sup>198</sup>

**2008** – American military officials concluded in 2008 that “at least one-third, and possibly much more, of the fuel from” Iraq’s Baiji refinery was being diverted to the black market, some portion of which benefited ISIS’s predecessor.<sup>199</sup> Such large-scale fuel diversion was made possible through the practices of hijacking tanker trucks, bribing drivers, forging papers, and manipulating meters. Iraqi Deputy Prime Minister Barham Salih estimated that

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<sup>197</sup> While the orange territory on the map largely corresponds with that later taken by ISIS, the map is less accurate in its depiction of where Iraq and Syria’s oil production is geographically concentrated. See Zack Beauchamp et al., “27 Maps That Explain the Crisis in Iraq,” *Vox*, August 8, 2014.

<sup>198</sup> Ayman Oghanna, “Corruption Stemmed at Baiji Refinery – But for How Long?” *Iraq Oil Report*, February 16, 2010; See also Shatz & Johnson, *The Islamic State We Knew*, p. 8; Mapping Militant Organizations, Stanford University, “The Islamic State,” n.d., [https://cisac.fsi.stanford.edu/mappingmilitants/profiles/islamic-state#\\_edn1](https://cisac.fsi.stanford.edu/mappingmilitants/profiles/islamic-state#_edn1).

<sup>199</sup> Richard A. Oppel, Jr. “Iraq’s Insurgency Runs on Stolen Oil Profits,” *New York Times*, March 16, 2008.

as a result of its oil smuggling operations, ISIS's predecessor "received \$50,000 to \$100,000 per day from swindles related to the Baiji refinery."<sup>200</sup>

**Late 2008** – Financial records from the Zarqawi organization's Ninewa administration show that 39 percent of its revenue, or roughly \$1.87 million, was derived from oil-related activities, including both fuel trucking operations and fronts that facilitated the sale of stolen oil and fuel. Here is the month-by-month breakdown of the group's oil revenues:

- In September 2008, ISI's monthly oil revenue in Ninewa was a little less than \$450,000.
- In October 2008, revenue was around \$460,000.
- In November, revenue was a little less than \$250,000.
- In December, revenue was a little more than \$200,000.
- In January 2009, revenue was a little more than \$250,000.<sup>201</sup>

131. After this, the Zarqawi organization experienced significant battlefield losses that this report has already discussed. As a result of these losses, the group's oil sales significantly declined. The group's involvement in oil sales returned with the rise of ISIS. In 2014, ISIS made between \$150 million to \$450 million from oil, with its "peak earnings estimates ranging from \$1-3 [million] a day."<sup>202</sup> The group's seizure of oil fields during its battlefield advances clarifies its growing ability to make oil sales during the course of that year:

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<sup>200</sup> Ibid.

<sup>201</sup> The internal ISI document can be found at <https://ctc.usma.edu/harmony-program/a-list-of-isi-revenue-items-for-a-specific-period-of-time-in-the-year-2008-original-language/>.

<sup>202</sup> Stefan Heißner, et al., "Caliphate in Decline: An Estimate of Islamic State's Financial Fortunes," International Centre for the Study of Radicalisation and Ernst & Young, February 2017, p. 11.

**June 2014 to September 2014** – ISIS captured strategic oil fields and refineries in northeastern Syria and northern Iraq, including the Omar, Tanak, Jafra and Ward oil fields in Syria’s Deir Ezzor province.<sup>203</sup>

**June 11, 2014** – ISIS seized control of Ajeel oil field, which is capable of producing 28,000 barrels a day. Around the same time, ISIS made advances toward the Akkas gas development and the Mansouriya gas project.<sup>204</sup>

**June/July 2014** – ISIS declared itself a caliphate. At this time, the group had control of large swaths of eastern Syria and the region’s oilfields, notably in Deir Ezzor. Oil industry sources estimated that ISIS was producing 4,000 barrels a day in eastern Syria.<sup>205</sup>

**July 17, 2014** – ISIS enjoyed control over “most” of northern Iraq’s federal oil transportation infrastructure, in addition to the 28,000 bpd Ajeel field, the 6,000 bpd Hamrin field, the drill site for the 400 million cubic ft/day Akkas gas field development, the 270,000 bpd Baiji refinery, and various smaller refineries.<sup>206</sup>

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<sup>203</sup> Colin P. Clarke et al., *Financial Futures of the Islamic State of Iraq and the Levant* (Washington, D.C.: RAND Corporation, 2017), p. 8; Nabih Bulos, “How Does Islamic State Make Money Off Oil Fields in Syria and Iraq?,” *Los Angeles Times*, December 26, 2015, <https://www.latimes.com/world/middleeast/la-fg-islamic-state-oil-qa-20151206-story.html>.

<sup>204</sup> Rafiq Latta, “Fierce Fighting in Iraq Around Some Oil and Gas Fields,” *International Oil Daily*, June 27, 2014.

<sup>205</sup> Alex Schindelar, “‘Islamic State’ Formed on Edge of Oil-Rich Mideast,” *International Oil Daily*, July 1, 2014.

<sup>206</sup> Rafiq Latta, “Kurds Pledge Action Against Islamic State Oil Smuggling,” *International Oil Daily*, July 17, 2014.

**July to December 2014** – The World Bank estimated that ISIS’s oil production peaked at this time, reaching 56,000 bpd before declining in 2015 and 2016.<sup>207</sup>

**September 2014 to February 2015** – Documents recovered from a raid that coalition forces conducted in Syria showed that over this six-month period, ISIS made \$289.5 million from natural resource revenues alone.<sup>208</sup>

132. Summarizing ISIS’s oil sales during this period, and the way that the Syrian government fundamentally enabled them, in October 2014 the U.S. Treasury Department’s Under Secretary for Terrorism and Financial Intelligence David S. Cohen publicly stated: “Our best understanding is that ISIL has tapped into a long-standing and deeply rooted black market connecting traders in and around the area.... So who, ultimately, is buying this oil? According to our information, as of last month, ISIL was selling oil at substantially discounted prices to a variety of middlemen, including some from Turkey, who then transported the oil to be resold. It also appears that some of the oil emanating from territory where ISIL operates has been sold to Kurds in Iraq, and then resold into Turkey. *And in a further indication of the Assad regime’s depravity, it seems the Syrian government has made an arrangement to purchase oil from ISIL.*”<sup>209</sup> (Emphasis added).

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<sup>207</sup> Quy Toan-Do et al., “How Much Oil is the Islamic State Group Producing?: Evidence from Remote Sensing,” Policy Research Working Paper 8231, World Bank Group, October 2017, p. 1.

<sup>208</sup> Benoit Faucon & Margaret Coker, “The Rise and Deadly Fall of Islamic State’s Oil Tycoon,” *Wall Street Journal*, April 24, 2016.

<sup>209</sup> David S. Cohen, “Attacking ISIL’s Financial Foundation,” Public Remarks, Carnegie Endowment for International Peace, Washington, D.C., October 23, 2014, <https://www.treasury.gov/press-center/press-releases/Pages/jl2672.aspx>.

133. The U.S. government further highlighted the regime's oil trading relationship with ISIS in the State Department's 2017 *Country Reports on Terrorism*, which explicitly states that "the Syrian regime has purchased oil from ISIS through various intermediaries, adding to the terrorist group's revenue."<sup>210</sup> Open source reporting, defector interviews, and U.S. official statements and designations reveal the workings of the Assad-ISIS oil trading relationship, including key figures working as intermediaries for the regime, and the extent to which the revenue from trading with the regime has supported the militant group.

134. In January 2014, London's *Telegraph* published an investigative report revealing that Jabhat al-Nusra and ISIS had "both been financed by selling oil and gas from wells under their control to and through the regime."<sup>211</sup> Intelligence officials who spoke to the *Telegraph* anonymously said: "The regime is paying al-Nusra to protect oil and gas pipelines under al-Nusra's control in the north and east of the country, and is also allowing the transport of oil to regime-held areas.... We are also now starting to see evidence of oil and gas facilities under ISIS control."<sup>212</sup> While the regime's oil trading relationship with Nusra had been publicly known for at least a year prior to the report's publication, the fact that the regime was expanding its purchases to ISIS-controlled oil and gas appeared to be a new development.<sup>213</sup> By June 2014, ISIS's oil ministry, Diwan of Natural Resources, was well established.

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<sup>210</sup> United States Department of State, Bureau of Counterterrorism and Countering Violent Extremism, *Country Reports on Terrorism 2017* (2018).

<sup>211</sup> Ruth Sherlock, "Syria's Assad Accused of Boosting al-Qaeda with Secret Oil Deals," *Telegraph* (London), January 20, 2014.

<sup>212</sup> Ibid.

<sup>213</sup> See Julian Borger & Mona Mahmood, "EU Decision to Lift Syrian Oil Sanctions Boosts Jihadist Groups," *The Guardian* (London), May 19, 2013.

135. According to a Syrian businessman who spoke on condition of anonymity to *Time* in 2015: “Even from the early days the regime purchased fuel from ISIS-controlled oil facilities, and it has maintained that relationship throughout the conflict.”<sup>214</sup> The source, who had close ties to the Syrian government, described the regime’s oil trade and provision of other goods and services—such as food and the preservation of mobile phone service providers—as consistent with the Syrian government’s “pragmatic approach” to dealing with ISIS. *Time* reported that the businessman “trades goods all over the country so his drivers have regular interactions with ISIS supporters and members in Raqqa, the ISIS stronghold in Syria, and in ISIS-controlled areas like Deir-Ezzor. The businessman cites Raqqa’s mobile phone service as an example of how there is commerce between the regime, Syrian businesses, and ISIS. The country’s two main mobile phone operators still work in Raqqa. ‘Both operators send engineers to ISIS-controlled areas to repair damages at the towers,’ he says. In addition, there are regular shipments of food to Raqqa. ‘ISIS charges a small tax for all trucks bringing food into Raqqa [including the businessman’s trucks], and they give receipts stamped with the ISIS logo. It is all very well organized.’ ”<sup>215</sup>

136. Thus, Syria had a black market on which oil and other commodities were smuggled, and some of the trade between Damascus and ISIS-held territory employed this black market. But at least a significant portion of the Assad regime’s purchase of ISIS’s oil was distinct from its other purchases from ISIS. In an on-the-record interview, Gen. (ret.) Terry Wolff, who served as the U.S.’s Deputy Special Presidential Envoy for the Global Coalition to Defeat ISIS, explained this unique dynamic to me. He explained that while there was a free flow of commerce via the black

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<sup>214</sup> Aryn Baker, “Why Assad Won’t Fight ISIS,” *Time*, February 26, 2015.

<sup>215</sup> *Ibid.*

market in Syria, he assessed that ISIS's oil pipelines continued to facilitate the flow of oil to Damascus during this period:

**Wolff:** When you look at how the oil and gas pipelines flow, based on the old CIA World Factbook, or some of the others, you began to say, "Hey wait a minute, the regime probably has to rely on its own oil and natural gas." And so, it made sense to us, and the more we explored the more we realized that gas and oil were flowing to the regime.

**Gartenstein-Ross:** Right. And so this gas and oil that was being smuggled to the regime wasn't going through those smuggling routes that you referred to, the free flow of goods north, but rather the regime had to be buying them directly from Daesh as opposed to using the black market.

**Wolff:** Yeah, it was our belief that ... it wasn't black market stuff. There was certainly black market smuggling, but that was going in tanker trucks. And, you know, as I've said, you can't run an oil pipeline on tanker trucks for what was required.

**Gartenstein-Ross:** For this other commerce though, the non-oil commerce, it's not necessarily Daesh selling? Instead, it's people selling and paying taxes to Daesh or the Syrian government along the way?

**Wolff:** Right. Wherever it originated from, it had to go through a series of checkpoints. But everyone took a cut, everyone taxed it along the way.

**Gartenstein-Ross:** But for the oil, it is Daesh selling it directly to Syria.

**Wolff:** That was always my belief, and ... I'm confident. I've actually seen Treasury Department talking points from Marshall Billingslea, the Assistant Secretary [for Terrorist Financing in the U.S. Department of the Treasury], or his team that talked about this. We talked about this extensively in the counterterrorism finance working groups, which were unclassified forums with about 40 nations that came in and participated.

**Gartenstein-Ross:** Okay. And ... this would be a direct financial relationship, not an indirect financial relationship, given that Daesh controlled the pipelines? It's not like the black market sale of oil?

**Wolff:** No.... I came to the opinion that the regime needed this, and that Daesh was the provider. So there was an informal agreement that oil and some natural gas would flow and that the regime wanted to buy it because they needed it.... The preponderance of the oil that came out of Daesh-controlled areas was going to the Syrian government. And I believe based on my assessment and watching this over

three years that ... they were the main provider of oil and natural gas for the Syrian regime.<sup>216</sup>

137. As Gen. Wolff assesses, the fact that Damascus purchased oil from ISIS through its pipelines rather than the black market means that—unlike some other buyers—the Assad regime had a *direct* financial relationship with ISIS rather than an indirect one. The use of oil pipelines also cemented the Assad regime as ISIS’s key oil customer, given the far larger volumes of oil that can be moved more efficiently and at lower cost through pipelines as opposed to black-market tankers.

138. Consistent with other ISIS ministries, the group’s oil ministry had an elaborate bureaucratic structure. According to an October 2015 *Financial Times* report, at the ISIS-controlled Tuweinan gas plant, the group appointed emirs to “monitor operations and negotiate with the regime through mediators.”<sup>217</sup> For example, ISIS carved out a deal wherein the group would reap 70 megawatts of electricity from Tuweinan each day, while providing 50 megawatts to the regime.<sup>218</sup> That ISIS organized these deals while employing regime and private employees further speaks to the group’s relationship with the regime. Since the jihadists lacked the technical expertise to operate the machinery, they typically served as managers, while employees—still paid by the regime, or by their former companies—continued their jobs under new management.<sup>219</sup> I now detail a couple of the figures who were important to the ISIS-Assad regime trading relationship.

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<sup>216</sup> Terry Wolff, interview with Daveed Gartenstein-Ross, Casablanca, Morocco, June 20, 2019.

<sup>217</sup> Erika Solomon & Ahmed Mhidi, “ISIS Inc: Syria’s ‘Mafia-Style Gas Deals with Jihadis,” *Financial Times*, October 15, 2015.

<sup>218</sup> *Ibid.*

<sup>219</sup> *Ibid.*

139. One of the most revelatory reports on the oil trade between the Assad regime and ISIS came in 2016, when U.S. Special Forces gave the *Wall Street Journal* exclusive access to a portion of documents recovered during a prominent May 2015 raid on ISIS “oil tycoon” **Abu Sayyaf**.<sup>220</sup> According to the *Wall Street Journal*, the documents revealed the magnitude of ISIS’s “multinational oil operation,” and described how ISIS “deals with the Syrian regime.” In addition to reviewing the documents, the *Journal*’s reporters interviewed five people familiar with Abu Sayyaf’s operations in running ISIS’s oil business.

140. The *Wall Street Journal* found that Abu Sayyaf’s oil division experienced significant financial success from 2014 to 2015: “For the Islamic State monthly budget running from Oct. 25 to Nov. 23, 2014, [Abu Sayyaf’s] division reported \$40.7 million in revenue, a 59% increase over the previous month. Monthly totals topped \$40 million for each of the next two reporting months.”<sup>221</sup> From August 2014 to late February 2015, “Abu Sayyaf’s division contributed 72% of the \$289.5 million in total Islamic State natural-resource revenues.”<sup>222</sup> But during the final month of the aforementioned 2015 period, the revenues from Abu Sayyaf’s division “fell 24% from the previous month to \$33 million,” forcing the ISIS leader to look to the Syrian regime’s associates for “investment capital.” According to the report: “Memo No. 156 dated Feb. 11, 2015, from Islamic State’s treasury to Abu Sayyaf’s boss requested guidance on establishing investment relationships with businessmen linked to the regime of Syrian President

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<sup>220</sup> See Benoit Faucon & Margaret Coker, “The Rise and Deadly Fall of Islamic State’s Oil Tycoon,” *Wall Street Journal*, April 24, 2016.

<sup>221</sup> Ibid.

<sup>222</sup> Ibid.

Bashar al-Assad. The document said the terror group already had agreements allowing trucks and pipeline transit from regime-controlled fields through Islamic State-controlled territory.”<sup>223</sup>

141. In addition to further verifying the existence of ongoing oil trading relations between the regime and ISIS’s oil ministry, this memo suggests that the regime was considered a significant, and perhaps vital, trading partner. According to two former ISIS oil managers interviewed by the *Wall Street Journal*, Abu Sayyaf ultimately succeeded in establishing an enduring investment relationship with the regime. Indeed, even after the ISIS leader died in May 2015, “the corporate structures created by Abu Sayyaf remained intact, including deals with businessmen linked to the Syrian regime.”<sup>224</sup>

142. A close look at the Assad-ISIS intermediary **Hussam al-Katerji** provides further detail into the kind of agreements that existed between ISIS and the Assad regime, as well as the tempo of their trade. In addition to serving as a parliamentarian for Aleppo, Katerji was described by the Watan FM radio station, which is connected to the Syrian opposition, as “a powerful figure in Assad’s regime and one of the partners of famous Syrian businessman Rami Makhlouf, the nephew of Bashar al-Assad.”<sup>225</sup> Though Watan FM is associated with the Syrian opposition, its reporting on Katerji has been corroborated by other sources, including Reuters.

143. From these positions, Katerji became one of the main brokers facilitating the Assad-ISIS trade relationship.<sup>226</sup> According to Abu Imad, an oil tanker driver from Raqqa interviewed by

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<sup>223</sup> Ibid.

<sup>224</sup> Ibid.

<sup>225</sup> Mehab Nasr, “400 sahareej nafat yomian hasa el-Assad min nafat Daesh fi Surya,” Watan FM, March 17, 2017.

<sup>226</sup> Michael Georgy & Maha El Dahan, “How a Businessman Struck a Deal with Islamic State to Help Assad Feed Syrians,” Reuters, October 11, 2017.

Watan FM in March 2017, ISIS “made a contract to deliver [access to] the Omar oil field in the province of Deir Ezzor and several high-quality oil wells in the province of Raqqa to an investor named Hussam al-Katerji for one year. In turn, al-Katerji was obliged to provide 400 oil tankers to transport the oil.” These oil deliveries, according to Imad, occurred almost daily.<sup>227</sup> Imad also revealed that Katerji brokered other key aspects of the trade relationship, including an agreement that the Assad regime would not “arrest or harass” tankers. “Among the tank drivers are people wanted by the regime, including dissident soldiers,” Imad explained, “But the regime cannot arrest them under the agreement with ISIS.”<sup>228</sup>

144. Watan FM further reported on evidence of other deals brokered by Katerji between the regime and ISIS that involved “the sale of wheat and foodstuffs, and the provision of logistical support.”<sup>229</sup> The news source interviewed one Raqqa-based trader, Abu Ahmed, who stated that “Hussam al-Katerji bought large quantities of wheat from the so-called Zakat Bureau of [ISIS] in the province of Raqqa, and transported wheat in trucks to regime-controlled areas in the city of Hama.” The report states that “Hussam al-Katerji also sent foodstuffs, supplies, and vegetables from the regime areas to the ISIS areas to sell them in the local markets.”<sup>230</sup> Abu Ahmed claimed that at one point Katerji and ISIS capitalized on a food crisis in Raqqa to turn a profit: “Raqqa province went through a crisis of food and vegetable supplies, especially sugar. This lasted for about two months until al-Katerji brought large amounts of sugar and vegetables from the regime-held areas via the (Salamiya-Raqqa) Road, which is under ISIS’s control. These goods were sold

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<sup>227</sup> Mehab Nasr, “400 sahreej nafat yomian hasa el-Assad min nafat Daesh fi Surya,” Watan FM, March 17, 2017.

<sup>228</sup> Ibid.

<sup>229</sup> Ibid.

<sup>230</sup> Ibid.

at high prices in coordination and partnership with ISIS, which approved the introduction of these materials after receiving a percentage of sales.”<sup>231</sup>

145. As previously noted, much of Watan FM’s reporting was corroborated by an October 2017 investigative report by Reuters. According to Reuters, five farmers and two administrators in Raqqa province verified Katerji’s role in facilitating wheat trade between the regime and ISIS, in addition to verifying that the militant group was allowed to “take a cut” from Katerji’s trade.<sup>232</sup> According to local officials interviewed by Reuters, Katerji’s men specifically “bought up wheat from Raqqa and Deir al-Zor and gave Islamic State 20 percent.”<sup>233</sup>

146. Considered a “household name around Raqqa,” Katerji’s trucks were easily identifiable, and his drivers received special treatment from ISIS.<sup>234</sup> Notably, the reporting from Reuters supports Watan FM’s claim that the flow of goods went both ways. According to Abdullah al-Aryan, a lawyer from Raqqa who had consulted for Katerji Group traders, “Katerji’s trucks brought goods into Islamic State territory as well as wheat out.” He told Reuters: “Food used to come from areas controlled by the government. Medicine and food.”<sup>235</sup>

147. Further substantiating my conclusions are the sanctions and designations imposed by the U.S. Department of the Treasury and other U.S. government agencies against entities and individuals involved in, or facilitating trade between, the regime and ISIS. Since 2015, the U.S. has designated several individuals and entities for trading with ISIS on behalf of the regime. For

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<sup>231</sup> Ibid.

<sup>232</sup> Michael Georgy & Maha El Dahan, “How a Businessman Struck a Deal with Islamic State to Help Assad Feed Syrians,” Reuters, October 11, 2017.

<sup>233</sup> Ibid.

<sup>234</sup> Ibid.

<sup>235</sup> Ibid.

example, in November 2015, the U.S. Treasury designated Russian-Syrian businessman George Haswani and his company HESCO for “materially assisting and acting for or on behalf of the Government of Syria.”<sup>236</sup> According to the designation, Haswani served “as a middleman for oil purchases by the Syrian regime from ISIL.”<sup>237</sup> These activities reportedly included HESCO sending ISIS “15m Syrian lira (about \$50,000) every month to protect its equipment” at the Tuweinan plant.<sup>238</sup> Another of Haswani’s companies, International Pipeline Construction, was designated in September 2018.<sup>239</sup>

148. In September 2018, the U.S. Treasury designated Muhammad al-Qatirji and Qatirji Company. According to the designation, “Qatirji maintains strong ties to the Syrian regime and facilitates fuel trade between the regime and ISIS, including providing oil products to ISIS-controlled territory. Qatirji is the CEO of Qatirji Company, and he has conducted business with ISIS in the petroleum sector, working directly with ISIS representatives to provide oil products for ISIS. Qatirji has a strong working relationship with multiple officials within the Government of Syria, to include several contracts with the Syrian Ministry of Oil and Syrian Ministry of Trade. Qatirji is responsible for import and export activities in Syria and assists with transporting weapons and ammunition under the pretext of importing and exporting food items. These shipments were

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<sup>236</sup> U.S. Department of the Treasury, press release, “Treasury Sanctions Networks Providing Support to the Government of Syria, Including For Facilitating Syrian Government Oil Purchases from ISIL,” November 25, 2015.

<sup>237</sup> *Ibid.*

<sup>238</sup> Erika Solomon & Ahmed Mhidi, “ISIS Inc: Syria’s ‘Mafia-Style Gas Deals with Jihadis,” *Financial Times*, October 15, 2015.

<sup>239</sup> U.S. Department of the Treasury, press release, “U.S. Treasury Imposes Sanctions on Assad Regime’s Key ISIS Intermediary and a Petroleum Procurement Network,” September 6, 2018.

overseen by the U.S. designated Syrian General Intelligence Directorate. The Syria-based Qatirji Company is a trucking company that has also shipped weapons from Iraq to Syria. Additionally, in a 2016 trade deal between the Government of Syria and ISIS, the Qatirji Company was identified as the exclusive agent for providing supplies to ISIS-controlled areas, including oil and other commodities.”<sup>240</sup>

149. Such designations demonstrate how, despite international condemnation and sanctions, this trade relationship between Assad and ISIS endured. In June 2016, CNN described the Assad regime as one of ISIS’s “major customers” in its oil sales and cited one analyst who estimated that Assad’s regime was “buying up to 20,000 barrels per day from ISIS.”<sup>241</sup>

#### ISIS’s Responsibility for the Paris Attacks (November 13, 2015)

150. On the evening of November 13, 2015, a cell of ISIS operatives working in three teams carried out a deadly, coordinated wave of urban warfare-style attacks in Paris. The first team of three attackers wore suicide vests, which they detonated at entrances to the Stade de France, where people were gathered to watch a soccer match. Together, the three suicide bombs killed one person and wounded another fifty. The second and third teams subsequently launched gun and suicide attacks in other locations throughout Paris, achieving far deadlier results.

151. At 9:25 p.m., minutes after the first suicide explosion at the Stade de France, a second team of attackers opened fire on the Le Carillon bar and Le Petit Cambodge restaurant, killing 15. The team of gunmen then moved on to attack À La Bonne Bière café and Casa Nostra pizzeria, killing five. They ended their deadly barrage by opening fire on diners at La Belle Équipe

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<sup>240</sup> Ibid.

<sup>241</sup> Tim Lister, “Is ISIS Going Broke?” CNN, June 29, 2016.

restaurant, killing nineteen, including American student Nohemi Gonzalez. While fleeing the scene, one of the gunmen, Ibrahim Abdeslam, detonated a suicide bomb at Le Comptoir Voltaire.

152. Finally, a third team of gunmen wearing suicide belts opened fire on concertgoers at Bataclan concert hall, which resulted in an hours-long hostage situation and massacre. This attack inflicted the most human damage, killing 90 people.

153. ISIS claimed responsibility for the attacks the next day, on November 14, 2015, in a communiqué posted on Telegram, which was then subsequently circulated by pro-ISIS Telegram channels and Twitter accounts. ISIS released the communiqué in Arabic, French, English, and Russian, including audio versions in some of these languages. The communiqué, titled “A Statement on the Blessed Onslaught in Paris against the Crusader Nation of France,” claimed responsibility for the coordinated November 13 attacks in Paris, including an attack in the 11th Arrondissement, where La Belle Équipe cafe is located: “And so eight brothers equipped with explosive belts and assault rifles attacked precisely chosen targets in the center of the capital of France. These targets included the Stade de France stadium during a soccer match—between the teams of Germany and France, both of which are crusader nations—attended by the imbecile of France [Francois Hollande]. The targets included the Bataclan theater for exhibitions, where hundreds of pagans gathered for a concert of prostitution and vice. There were also simultaneous attacks on other targets in the tenth, eleventh, and eighteenth districts, and elsewhere. Paris was thereby shaken beneath the crusaders’ feet, who were constricted by its streets. The result of the attacks was the death of no less than two hundred crusaders and the wounding of even more. All praise, grace, and favor belong to Allah. Allah blessed our brothers and granted them what they desired. They detonated their explosive belts in the masses of disbelievers after finishing all their ammunition. We ask Allah to accept them amongst the martyrs and to allow us to follow them.”

154. Following this initial claim of responsibility, ISIS would subsequently lay claim to the attacks on multiple other occasions and feature it repeatedly in the group's propaganda. There was never any doubt that ISIS claimed the attacks and was very proud of the carnage it inflicted.

155. To substantiate ISIS's responsibility for the urban warfare style attacks in Paris, I will: 1) authenticate ISIS's initial claim of responsibility for the attack, 2) note the group's further propaganda releases claiming the attack, 3) exhibit French President François Hollande's official statement that ISIS was responsible, and 4) demonstrate the connection between ISIS's Amniyat al-Kharji (external operations division) and the Paris attacks.

### **Authentication of ISIS's Initial Claim of Responsibility**

156. I saw the Telegram post claiming responsibility at the time of its publication. The original post is now no longer available on Telegram due to the platform's policy of removing terrorist-related content from public channels as part of its enforcement of its terms of service. Although Telegram has removed the post, images and recordings of the communiqué are still available via multiple open sources. One research group that archived a copy of the Telegram communiqué on the day it was posted is the SITE Intelligence Group, a non-governmental organization focused on tracking and analyzing online violent extremist activity.<sup>242</sup> SITE is a reputable source for archived jihadist content. In addition to my observation of the Telegram post at the time of its publication and SITE's archiving of the communiqué, I independently determined that the communiqué archived by SITE is the same one posted by ISIS on November 15, 2015. My conclusion is based on 1) contemporaneous open-source reporting confirming that SITE obtained and published the communiqué at the time of its release, 2) open-source reporting on the

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<sup>242</sup> See "ISIS Claims Paris Attack, Warns Operation is 'First of the Storm,'" SITE Intelligence Group, November 14, 2015.

content of the communiqué, which corroborates the authenticity of the copy posted by SITE, 3) the SITE copy's consistency with other publicly available copies of the communiqué, and 4) the SITE copy's consistency with a publicly available copy of ISIS's English audio recording of the communiqué.

157. Open-source reporting from the date the claim was posted—November 14, 2015—confirms that SITE Intelligence Group published a transcript and copy of the original communiqué circulated on Telegram and Twitter. For one, a *New York Times* article titled “ISIS Claims Responsibility, Calling Paris Attacks ‘First of the Storm,’ ” cited SITE’s transcript of the communiqué.<sup>243</sup> Other major news publications, including *The New Yorker*, *Time* and *Foreign Policy* also reported on SITE’s transcript and copy of the communiqué.<sup>244</sup>

158. A second indicator of the authenticity of the communiqué available from SITE is that open-source reporting describing the content of the original matches the content of the communiqué published by SITE. As one example, *The Washington Post* published an article titled “Islamic State Claims Responsibility for Paris Attacks,” in which it directly quotes the content of the communiqué. The quotations match the contents of the copy published by SITE.<sup>245</sup> Other news

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<sup>243</sup> Rukmini Callimachi, “ISIS Claims Responsibility, Calling Paris Attacks ‘First of the Storm,’” *New York Times*, November 15, 2015.

<sup>244</sup> Dexter Filkins, “The ISIS Claim About Paris,” *The New Yorker*, November 14, 2015; Jared Malsin, “ISIS Attack on Paris Suggests a Change in Strategy,” *Time*, November 14, 2015; Paul McLeary, “France: Paris Attack an ‘Act of War’ by the Islamic State,” *Foreign Policy*, November 14, 2015.

<sup>245</sup> Swati Sharma, “Islamic State Claims Responsibility for Paris Attacks,” *The Washington Post*, November 14, 2015.

outlets—including Reuters and *Vox*—also reported on the content of the communiqué, and their reporting matches the copy provided by SITE.<sup>246</sup>

159. A third indicator of the authenticity of the communiqué available via SITE is that it matches other copies of the communicate that are publicly available. The *Long War Journal*, a well-regarded publication which provides detailed and original content related to the “global war on terror,” provides a copy of the communiqué that exactly matches the one published by SITE.<sup>247</sup> The copy provided by SITE is also consistent with copies shared on Twitter by numerous reporters and analysts on the day it was posted. As one example, David Thomson, a Radio France International journalist who specializes in francophone jihadism, shared a copy of the French version posted by ISIS, the content and identifying details of which are consistent with the English copy provided by SITE.<sup>248</sup>

160. Finally, the content of the communiqué provided by SITE is consistent with publicly available copies of ISIS’s English-language audio recording of the communiqué. A copy available through the Internet Archive exactly matches the language and content of the communiqué posted by SITE.<sup>249</sup>

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<sup>246</sup> Ingrid Melander & Marine Pennetier, “France in Shock After Islamist Attacks Kill 129,” Reuters, November 13, 2015; Max Fisher, “Here is ISIS’s Statement Claiming Responsibility for the Paris Attacks,” *Vox*, November 14, 2015.

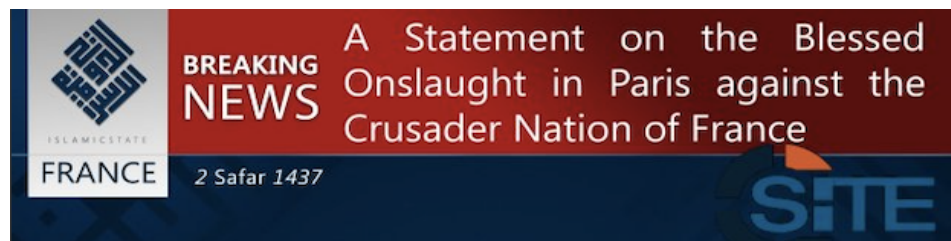
<sup>247</sup> See the *Long War Journal*’s copy at <https://www.longwarjournal.org/wp-content/uploads/2015/11/15-11-14-Islamic-State-claims-Paris-attacks.jpg>.

<sup>248</sup> David Thomson (@\_DavidThomson), November 14, 2015 tweet, <https://twitter.com/DavidThomson/status/665481250132664320>.

<sup>249</sup> See audio at <https://ia801300.us.archive.org/21/items/EnglishFrance/EnglishFrance.mp3>.

161. Since the communiqué available via SITE is a valid copy of the original, I have analyzed it to determine its authenticity as an ISIS production, and thus evidence of ISIS's culpability in the attack. I conclude that the communiqué is an authentic publication produced and published by ISIS based on 1) distinct self-identifying features of the communicate that tie it to ISIS, 2) the corresponding audio recording's distinct self-identifying features that tie it to ISIS, and 3) ISIS's subsequent positioning vis-à-vis the Paris attacks that further underscores the communiqué's authenticity.

162. The first indicator that the communiqué is an authentic ISIS production is that it is marked by the distinct logo of ISIS's Central Media Office. The Central Media Office coordinated all of ISIS's media operations, according to documents obtained by the U.S. Department of Defense.<sup>250</sup> In the logo, the Arabic words *al-Dawla al-Islamiya* appear in blue lettering shaped like a diamond in a white box in the top left corner, with *Islamic State* and the country of the attack written underneath:



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<sup>250</sup> See ISIS document available at <https://ctc.usma.edu/app/uploads/2018/08/Clarification-Regarding-the-Media-of-the-Islamic-State.pdf> (noting that “the Diwan of Central Media of the State oversees all media offices from Indonesia in the east to Africa in the west. It also oversees the media of all battalions and groups that have pledged allegiance to the Caliph whether the areas in which those groups are active have been declared as wilayat or not”); Daniel Milton, *Pulling Back the Curtain: An Inside Look at the Islamic State's Media Organization* (West Point, N.Y.: Combating Terrorism Center at West Point, 2018), <https://ctc.usma.edu/app/uploads/2018/08/Pulling-Back-the-Curtain.pdf>.

163. This logo matches the logo commonly seen on claims of responsibility posted by ISIS. For example, the logo matches the logo that appeared on the communique released by ISIS claiming responsibility for downing Metrojet Flight 9268 in October 2015:



164. Further substantiating ISIS's claim of responsibility are several other indicators of ISIS's culpability for the Paris attacks, including: 1) repeated ISIS propaganda releases claiming the attack, 2) an official statement by French President François Hollande that ISIS was responsible for the attacks, and 4) open-source reporting showing that the attack was carried out by ISIS's external operations division.

#### **ISIS's Additional Propaganda Releases Claiming the Paris Attacks**

165. The first of these additional indicia is the most significant. Put simply, ISIS laid claim to the attack repeatedly and brazenly, leaving no doubt about the group's involvement. What follows represent only a few examples. There are many more.

166. In the days following the Paris attacks, several of ISIS's "provinces" (the Arabic plural term is *wilayat*) released videos celebrating and promoting the attacks. On November 16, 2015, Wilayah Kirkuk released a video titled "Joy of the Muslims with the Raid in Paris," showing news footage of the attacks along with statements by fighters praising the attacks.<sup>251</sup> On November 18, 2015, Wilayah Homs released a video titled "And What is Coming is More Cunning and

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<sup>251</sup> The video is available at <https://jihadology.net/2015/11/16/new-video-message-from-the-islamic-state-joy-of-the-muslims-with-the-raid-of-paris-wilayat-kirkuk/>.

Bitter,” featuring three fighters applauding the Paris attacks and promising more attacks: “We say to you O France, we say to you O protector of the Cross, that just as you assault the Muslim lands, we will assault you in your own home, Allah permitting, and just as you have assaulted Algeria, Mali, Afghanistan, Iraq, and Sham, we will assault you in your own home, Allah permitting. What you have seen—by Allah, by Allah—is not but a small payment from a heavy bill.”<sup>252</sup> Also on November 18, 2015, Wilayah Furat released a video titled “And That Our Hosts! They Verily Would be the Victors,” featuring fighters congratulating the Paris attackers: “We congratulate the Islamic Ummah in general and the soldiers of the Caliphate in France in particular for this blessed invasion. We ask Allah to accept our brothers.”<sup>253</sup> On November 20, 2015, Wilayah Halab released a video titled “Paris has Collapsed,” showing messages from French ISIS fighters in Aleppo and fake footage of the Eiffel Tower collapsing.<sup>254</sup> On December 2, 2015, Wilayah Barqah (Libya) released a video titled “From Barqah to Paris” featuring two fighters celebrating the attacks: “Praise be to Allah, who enabled the martyrdom-seeking lions to storm the capital of France, the carrier of the banner of the Crusaders in Europe. By Allah, the Islamic State is a [real] state. By Allah, the Islamic State is a [real] state. By Allah, the Islamic State is a [real] state. For those who never believed or who were sleeping: You have seen the thunderous actions of the lions. It is a

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<sup>252</sup> The video is available at <https://ent.siteintelgroup.com/Multimedia/fighters-in-is-homs-province-applaud-paris-attacks-threaten-more-strikes.html>.

<sup>253</sup> The video is available at <https://ent.siteintelgroup.com/Multimedia/fighters-child-in-is-furat-province-applaud-paris-attacks-in-video.html>.

<sup>254</sup> The video is available at <https://jihadology.net/2015/11/20/new-video-message-from-the-islamic-state-paris-has-collapsed-wilayat-halab/>.

state. When you violate its rights, your hands are bound to get burnt, and you have seen [what happened in] France.”<sup>255</sup>

167. There were other releases as well. On November 17, 2015, al-Furat Media released a video titled “Fight Them, Allah Will Punish Them by Your Hands,” in which French ISIS fighters celebrated the attacks. For example, speaking of the Paris attacks, a fighter known as Abu Omar al-Firansi said: “Allah has again granted us a good victory. He has facilitated the operations of the brothers.”<sup>256</sup> Al-Furat is one of ISIS’s official media channels. Internally, ISIS has referred to it both as a publishing platform and as an “official institution” responsible for transmitting events that have happened “within the authority of the Caliphate.”<sup>257</sup>

168. On November 23, 2015, ISIS’s *al-Naba* digital newspaper released an infographic publicizing the attacks and celebrating the results: “8 mujahideen armed with the explosive belts and the automatic rifles. 6 different locations in the heart of Paris were attacked simultaneously. Immediate results: More than 200 killed. More than 300 wounded. A curfew announced in Paris

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<sup>255</sup> The video is available at <https://www.memri.org/tv/isis-libya-video-features-foreign-fighters-praising-paris-attackers-vowing-target-us-cities>.

<sup>256</sup> The video is available at <https://ent.siteintelgroup.com/Multimedia/french-is-fighters-celebrate-attempt-to-justify-paris-attacks-in-video.html>.

<sup>257</sup> See ISIS, “Clarification Regarding the Media of the Islamic State,” n.d., <https://ctc.usma.edu/app/uploads/2018/08/Clarification-Regarding-the-Media-of-the-Islamic-State.pdf>. For more context on this document, see Daniel Milton, *Pulling Back the Curtain: An Inside Look at the Islamic State’s Media Organization* (West Point, N.Y.: Combatting Terrorism Center at West Point), August 28, 2018, <https://ctc.usma.edu/pulling-back-the-curtain-an-inside-look-at-the-islamic-states-media-organization/>.

and a state of emergency throughout France. 1500 soldiers deployed to enter the capital, Paris. Closure of the borders and airports.”<sup>258</sup>

169. On November 30, 2015, ISIS’s al-Hayat Media Center promoted the Paris attacks in the seventh issue of its French-language publication *Dar-al-Islam*. The magazine features a French translation of the communiqué claim of responsibility, along with images of the attacks.<sup>259</sup>

170. In November 2015, *Dabiq* devoted much of its 18th issue, “Just Terror,” to discussing and promoting the Paris attacks. As just one example, the Foreword to the issue, which is replete with imagery of the bloody aftermath of the attacks, explains: “Thus, the Islamic State dispatched its brave knights to wage war in the homelands of the wicked crusaders, leaving Paris and its residents ‘shocked and awed.’ The eight knights brought Paris down on its knees, after years of French conceit in the face of Islam. A nationwide state of emergency was declared as a result of the actions of eight men armed only with assault rifles and explosive belts. And so revenge was exacted upon those who felt safe in the cockpits of their jets.”<sup>260</sup>

171. On January 24, 2016, al-Hayat Media Center released a video titled “Kill Them Wherever You Find Them,” which celebrated the Paris attackers. Featuring their martyrdom tapes, the video stated: “The following are the final messages of the nine lions of the khilafah who are mobilized from their dens to bring an entire country—France—to her knees. They raised the words of the tawhid and lived the ayat of the Quran by killing the kuffar wherever they found them. And

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<sup>258</sup> The infographic is available at <https://ent.siteintelgroup.com/Jihadist-News/is-touts-results-of-paris-attacks-costs-to-france-europe-in-infographic.html>.

<sup>259</sup> Available at <https://ent.siteintelgroup.com/Jihadist-News/is-releases-7th-issue-of-french-magazine-dar-al-islam.html>.

<sup>260</sup> *Dabiq* issue 12, November 18, 2015, p. 2.

they continued to do so until the thirst for their own success was quenched with nothing other than their own blood.”<sup>261</sup>

172. On July 25, 2016, ISIS’s Amaq news agency released an infographic listing the group’s most important attacks on coalition countries, beginning with the Paris attacks.<sup>262</sup>

### **Official French Statement Regarding ISIS’s Culpability**

173. In addition to ISIS’s repeated claims to the Paris attacks, the French government’s investigation also concluded that the group was culpable. In a speech before the French parliament on November 16, 2015, French President François Hollande stated that ISIS was responsible for the Paris attacks: “France is at war. The acts committed in Paris and near the Stade de France on Friday evening are acts of war. They left at least 129 dead and many injured. They are an act of aggression against our country, against its values, against its young people, and against its way of life. They were carried out by a jihadist army, by Daesh, which is fighting us because France is a country of freedom, because we are the birthplace of human rights.”<sup>263</sup>

### **The Amniyat al-Kharji’s Role in the Paris Attacks**

174. A third additional substantiation of ISIS’s claim of responsibility for the Paris attacks is the involvement of ISIS’s external operations division, the Amniyat al-Kharji. Abdelhamid Abaaoud, who is sometimes described as the attack’s ringleader and was clearly an

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<sup>261</sup> The video message is available at <https://jihadology.net/2016/01/24/new-video-message-from-the-islamic-state-kill-them-whenever-you-find-them/>.

<sup>262</sup> The infographic is available at <https://ent.siteintelgroup.com/Statements/is-amaq-news-agency-infographic-lists-important-attacks-in-coalition-countries.html>.

<sup>263</sup> Permanent Mission of France to the United Nations, press release, “16 November 2015 – François Hollande’s Speech Before a Joint Session of Parliament,” November 16, 2015, <https://onu.delegfrance.org/Francois-Hollande-s-Speech-Before-a-Joint-Session-of-Parliament>.

important figure in the attacks, was an ISIS member who was deeply involved in the Amniyat al-Kharji. Other members of ISIS's Amniyat al-Kharji who were involved in the Paris attacks have also been named publicly. For example, on November 22, 2016, the U.S. Department of State designated Abdelilah Himich a Specially Designated Global Terrorist. The designation not only described Himich's membership in ISIS's external operations division but also noted that he was involved in planning the Paris and Brussels attacks.<sup>264</sup>

175. The Amniyat al-Kharji (*External Security*) is a component of ISIS's broader Amniyat (Security Services) apparatus.<sup>265</sup> The Amniyat al-Kharji is responsible for training external operatives and planning terrorist attacks in areas outside of ISIS's core territory.<sup>266</sup> According to an ISIS defector, former ISIS spokesman Abu Muhammad al-Adnani (born Taha Sobhi Falaha), served as the overall leader of the Amniyat until his death in August 2016.<sup>267</sup> Given Adnani's other responsibilities within ISIS, though, he may have served more as a rubber stamp for the Amniyat al-Kharji rather than as a highly involved leader.

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<sup>264</sup> See U.S. Department of State, press release, "State Department Terrorist Designations of Abdullah Ahmed al-Meshedani, Basil Hassan, and Abdelilah Himich," November 22, 2016, <https://2009-2017.state.gov/r/pa/prs/ps/2016/11/264498.htm>; Jean-Charles Brisard & Kévin Jackson, "The Islamic State's External Operations and the French-Belgian Nexus," *CTC Sentinel* 9:11 (November/December 2016).

<sup>265</sup> ISIS's Amniyat consists of four directorates. In addition to the Amniyat al-Kharji, there are the Amniyat al-Dawla (State Security), which is responsible for internal security within ISIS's territory; the Amniyat al-Dakhili, which is akin to an interior ministry; and the Amniyat al-Askari (Military Security), which functions as ISIS's military intelligence wing. See, e.g., Michael Weiss, "How ISIS Picks Its Suicide Bombers," *Daily Beast*, July 12, 2017.

<sup>266</sup> Ibid.; see also Rukmini Callimachi, "How a Secretive Branch of ISIS Built a Global Network of Killers," *New York Times*, August 3, 2016.

<sup>267</sup> Callimachi, "How a Secretive Branch of ISIS Built a Global Network of Killers."

176. With its global reach, the Amniyat al-Kharji relied on a multi-layered command structure, which includes what can be regarded as “theater commanders,” or individuals responsible for planning operations in various regions that ISIS is targeting. These commanders serve as bridges between strategic planners and tactical operators. They tend to originate from the regions they command.<sup>268</sup> After receiving training in ISIS territory, some Amniyat al-Kharji commanders travel back to their regions to coordinate attacks.

177. Abdelhamid Abaaoud, a Belgian of Moroccan descent, was one such commander. After receiving training in Syria, Abaaoud was able to move relatively freely between Syria and Europe. The Paris prosecutor’s office said that Abaaoud was able to travel into and through Europe from Syria on at least two occasions within twelve months.<sup>269</sup> Once in Europe, Belgian police say that Abaaoud “identified, recruited, and trained other individuals to carry out the attacks in Paris.”<sup>270</sup> In January 2015, Abaaoud attempted to orchestrate an attack in Verviers, Belgium, which was thwarted. He then apparently returned to Syria in February 2015, where he was prominently featured in *Dabiq* for his role in the Verviers plot.<sup>271</sup> If he did indeed return to Syria, Abaaoud was able to return to Europe later that year to play a key role in the November 13 attacks in Paris. I produced the following social network analysis in April 2016, based on open-source information

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<sup>268</sup> See Daveed Gartenstein-Ross & Nathaniel Barr, “Recent Attacks Illuminate the Islamic State’s Europe Attack Network,” Jamestown Foundation, April 27, 2016, <https://jamestown.org/program/hot-issue-recent-attacks-illuminate-the-islamic-states-europe-attack-network/>.

<sup>269</sup> “Movements of ISIS Extremist Prior to Paris Attack Raise EU Security Questions,” *The Guardian*, November 19, 2015.

<sup>270</sup> Quoted in State of New Jersey Office of Homeland Security and Preparedness, “ISIS: European Operations Increase in Scale and Complexity,” May 11, 2016, <https://www.njhomelandsecurity.gov/analysis/brussels>.

<sup>271</sup> See *Dabiq* issue 7, February 2015.

about the militants associated with the Paris attackers and their accomplices. This graphic shows the centrality of Abaaoud in coordinating the attack as the primary connection point between individuals and other ISIS cells in Europe, including the perpetrators of the March 22, 2016, Brussels airport bombing.

### Zerkani Network

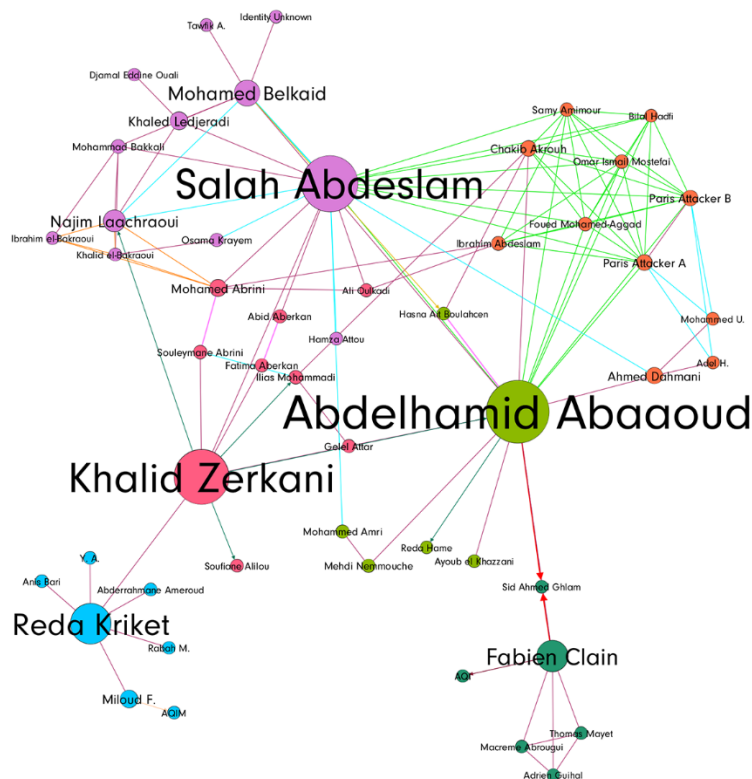
This graph represents connections between groups of Islamic extremists in Europe. The size of the node reflects its measure of betweenness centrality, or how frequently that node bridges the shortest distance between other nodes.

The node color uses modularity to attempt to determine distinct communities.

The edge color reflects the relationship between extremists.

#### Edge Legend

- Associate of
- Paris Attacker
- Brussels Attacker
- Recruiter of
- Traveled With
- Family Relationship
- Commander of
- Funded
- Supporter of
- Recruiter for



178. Thus, ISIS has repeatedly claimed responsibility for the Paris attacks, and all external indicia strongly underscore the veracity of the group's claims.

### Conclusions About ISIS and the Paris Attacks

179. I conclude this section by summarizing the evidence substantiating two aspects of the Paris attacks: ISIS's responsibility, and the importance of the terrorist group's Syria-Iraq safe haven to successfully execute them.

180. The first of these, ISIS's responsibility for the attacks, is established beyond any dispute: (1) ISIS has claimed responsibility for the attacks on numerous occasions. In this report, I established the authenticity of the group's various claims. (2) Following the attacks, ISIS continued to claim the attack and used it in propaganda. Several of ISIS's "provinces" released statements celebrating the attack, and ISIS's media arm circulated videos and infographics promoting the success of the attacks. (3) French President François Hollande announced ISIS's responsibility for the attack. (4) The role of ISIS's office responsible for external operations, the Amniyat al-Kharji, further substantiates the group's culpability. Numerous official investigations and open-source reports have substantiated the Amniyat al-Kharji's connection to the French-Belgian network, and to both the Paris and Brussels attacks. (5) Abdelhamid Abaaoud, who served as the Paris cell's ringleader, further illustrates the multiple layers of connection between the Paris cell and ISIS. He trained in Syria, traveled back and forth freely between Syria and Europe, recruited and trained other cell members, and maintained close connections to other ISIS members, including members who would later perpetrate the Brussels attacks.

181. The importance of ISIS's Syria-Iraq safe haven for the success of the Paris plot is also established by a number of factors: (1) Training in a physical safe haven increased the chances of a plot's success. Cell members, including ringleader Abaaoud, trained in ISIS's Syria-Iraq caliphate territory. (2) The Amniyat al-Kharji oversaw and played a significant role in the Paris attacks. Absent the physical safe haven that ISIS enjoyed spanning from Syria into Iraq, the Amniyat al-Kharji could not have been erected with the sophisticated bureaucracy that it boasted. (3) The Syria-Iraq safe haven enabled Abaaoud to flee to safety following a thwarted attack in 2015. ISIS's control of that territory allowed these operatives to gain expertise through constant experimentation that would not have been possible in a different geographic space where they

would have to worry about detection by law enforcement. It also provided an ease of communication that would not have existed were they in a geographic space where they had to worry about law enforcement pursuing them.

#### ISIS's Responsibility for the Brussels Suicide Bombings (March 22, 2016)

182. Just before 8:00 a.m. on March 22, 2016, Ibrahim el-Bakraoui (aka Abu Sulayman al-Baljiki), Najim Laachraoui (aka Abu Idris al-Baljiki), and Mohamed Abrini exited a taxi and entered the main terminal of Brussels Airport, using luggage trolleys to push large bomb-laden suitcases. At 7:58 a.m., Bakraoui detonated his bomb at row 11 of the departure hall. Nine seconds later, Laachraoui detonated his bomb at row 2. Unable to detonate his bomb, Abrini fled, leaving his suitcase behind. Authorities later found his undetonated bomb.<sup>272</sup> Just over an hour later, Khalid el-Bakraoui detonated a bomb inside a train in the Maelbeek metro station.<sup>273</sup> The three explosions claimed 32 lives and injured 340 people.<sup>274</sup>

183. The Brussels attack was carried out by an ISIS cell operating in France and Belgium. It was part of a broader ISIS network, members of which were responsible for the previously discussed urban warfare attacks in Paris that claimed 130 lives, as well as the Brussels bombings. Never before had a jihadist network based in Europe carried out a catastrophic terrorist attack on European soil such as the Paris attacks, survived the post-attack law enforcement and intelligence pursuit of members, then managed to carry out another major attack.

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<sup>272</sup> Belgium Federal Prosecutor's Office, press release, "Press Release by the Federal Prosecutor's Office," March 23, 2016, p. 5, [https://www.om-mp.be/sites/default/files/u1/persbericht\\_23\\_mars\\_2016\\_fr.pdf](https://www.om-mp.be/sites/default/files/u1/persbericht_23_mars_2016_fr.pdf).

<sup>273</sup> Ibid., p. 6.

<sup>274</sup> "Brussels Explosions: What We Know About Airport and Metro Attacks," BBC News, April 9, 2016.

184. To substantiate ISIS's responsibility for the bombings at the Brussels airport, I will: 1) authenticate ISIS's initial claims of responsibility for the attack, 2) note the group's further claims of responsibility, 3) demonstrate the connection between ISIS's Amniyat al-Kharji and the Brussels attack, and 4) demonstrate a select cell member's (Najim Laachraoui) direct connection to ISIS.

*The Authenticity of ISIS's Claim for the Brussels Airport Attack*

185. Almost immediately after the coordinated attacks of March 22, 2016, ISIS supporters began celebrating online, urging followers to participate in a social media campaign by sharing videos, photos, and claims of responsibility for the attacks using the hashtags *#Brussels* and *#Brussels\_Invasion*.<sup>275</sup> On the day of the attacks, ISIS claimed responsibility in a statement released by Amaq News Agency on an English-language WordPress blog. The post shows a map of Brussels with the caption: "Islamic State fighters carried out a series of bombings with explosive belts and devices on Tuesday, targeting an airport and a central metro station in the center of the Belgian capital Brussels, a country participating in the international coalition against the Islamic State. Islamic State fighters opened fire inside Zaventem Airport, before several of them detonated their explosive belts, as a martyrdom bomber detonated his explosive belt in the Maalbeek metro station. The attacks resulted in more than 230 dead and wounded."<sup>276</sup>

186. Later the same day, ISIS also claimed the attack in an official French and Arabic

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<sup>275</sup> I followed their responses in real-time after the Brussels attacks. A good roundup of the group's social media supporters' activities at the time can be found at "IS Supporters Coordinate Social Media Campaign for Brussels Attack," SITE Intelligence Group, March 22, 2016.

<sup>276</sup> "IS-Linked 'Amaq Reports IS Responsibility for Attacks in Belgium,'" SITE Intelligence Group, March 22, 2016.

communiqué posted on Telegram by its Central Media Office: “By the grace of Allah and His gratitude alone, a security detachment from the soldiers of the Caliphate, may Allah dignify it and support it, launched to target Crusader Belgium, which did not stop targeting Islam and its people. So Allah conquered through the hands of our brothers and cast in the hearts of the Crusaders fear and terror in the very heart of their land. A group of the soldiers of the Caliphate, wrapped in explosive belts and carrying explosive devices and machine guns, launched to target sites carefully chosen in Brussels, the capital of Belgium, to immerse inside Brussels airport and the metro station and kill a number of Crusaders, before detonating their explosive belts amidst their groupings. The result of the attacks was the killing of more than 40 and the wounding of no less than 210 of the citizens of the Crusader states, and unto Allah is all praise, gratitude, and grace. We promise the Crusader states allied against the Islamic State with dark days, in response to their aggression against the Islamic State, and what is coming is worse and more bitter, Allah permitting. Praise be to Allah for His [granting of] security and success. We ask Allah to accept our brothers among the martyrs.”<sup>277</sup>

187. I saw the original ‘Amaq News Agency WordPress blog post claiming the Brussels attack at the time that ISIS posted it. As is the case with virtually all of ISIS’s claims of responsibility for its various attacks, the original claim is no longer available online, as social media and blog sites have a near-universal policy of pulling down such content for violating their terms of service. As was the case for ISIS’s claim to the Paris attack, the publication remains preserved and accessible in multiple places, including being accessible through the SITE Intelligence Group. In addition to my observation of the ‘Amaq post at the time of its publication

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<sup>277</sup> “IS Claims Brussels Attack, Threatens States Participating in Anti-IS Coalition,” SITE Intelligence Group, March 22, 2016.

and SITE's archiving of the post, I independently determined that the post archived by SITE is the same one posted on an English-language WordPress blog by ISIS on March 22, 2016. My conclusion is based on: 1) contemporaneous open-source reporting confirming that SITE obtained and published the post at the time of its release, 2) open-source reporting on the content of post, which corroborates the authenticity of the copy posted by SITE, and 3) the SITE copy's consistency with other publicly available copies of the post.

188. Open-source reporting from the date the claim was posted—March 22, 2016—confirms that SITE Intelligence Group published a transcript and copy of the original 'Amaq post. *The Washington Post* published an article titled "ISIS Promises 'Dark Days' for All Its Enemies," which cites SITE's transcript of the post.<sup>278</sup>

189. A second indicator of the authenticity of the post available from SITE is that open-source reporting describing the content of the original 'Amaq post is consistent with the content of the post published by SITE. As one example, *The Guardian* published an article titled "Islamic State Claims Attacks at Brussels Airport and Metro Station," which contains a direct quote from the 'Amaq post which matches the copy available from SITE.<sup>279</sup> Many other major news publications, including *The New York Times*, *The Wall Street Journal*, NPR, and CNN also reported on the contents of the post, and all of these reports are consistent with SITE's transcript and copy of the post.<sup>280</sup>

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<sup>278</sup> Swati Sharma, "ISIS Promises 'Dark Days' for All Its Enemies," *Washington Post*, March 22, 2016.

<sup>279</sup> Jennifer Rankin & Jon Henley, "Islamic State Claims Attacks at Brussels Airport and Metro Station," *The Guardian* (London), March 22, 2016.

<sup>280</sup> See Alissa J. Rubin et al., "Strikes Claimed by ISIS Shut Brussels and Shake European Security," *New York Times*, March 22, 2016; Rukmini Callimachi, "ISIS Claims Responsibility for Brussels Attacks," *New York Times*, March 22, 2016; Natalia Drozdiak et al., "ISIS Claims Responsibility for Brussels Attacks; More Than 30 Dead," *The Wall Street Journal*, March 22,

190. A third indicator of the authenticity of the post available via SITE is that it matches other copies of the post that are publicly available. The *Long War Journal*, a respected publication that provides detailed original content related to the “global war on terror,” provides a copy of the post that exactly matches the one published by SITE.<sup>281</sup> The copy provided by SITE is also consistent with copies shared on Twitter by reporters and analysts on the same day ‘Amaq posted it.<sup>282</sup> I have reviewed, for example, copies of the statement that were released by the Terrorism Research & Analysis Consortium (TRAC), a reputable terrorism research firm, and Abdalaziz Alhamza, a journalist and founder of Raqqa is Being Slaughtered Silently, an independent news source based in Raqqa that reported on ISIS’s actions in, and rule of, the city. Both copies were identical to the statement available via SITE.<sup>283</sup>

191. Since the post is a valid copy of the original, I have analyzed it to determine its authenticity as an ISIS production, and thus evidence of ISIS’s culpability in the attack. Though the post does not have the typical identifying features of ‘Amaq News Agency publications because it was released as an English-language blog post (and thus does not bear the ‘Amaq News Agency logo), given the channels it was released through and its consistency with ISIS’s

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2016; “Terrorist Bombings Strike Brussels: What We Know,” NPR, March 22, 2016; Catherine E. Shoichet et al., “Surveillance Footage, Cab Driver Offer Clues in Investigation in Brussels Attack,” CNN, March 23, 2016.

<sup>281</sup> Thomas Joscelyn & Bill Roggio, “Terrorists Attack Subway, Airport in Brussels,” *Long War Journal*, March 22, 2016.

<sup>282</sup> See, for example, Michael S. Smith (@MichaelSSmithII), March 22, 2016, 11:34 a.m. tweet, <https://twitter.com/MichaelSSmithII/status/712301347555713024>.

<sup>283</sup> Clemmie Douchez & Jasmine Opperman, “TRAC Incident Report: Three Explosions in Brussels, Belgium Dozens Dead and Wounded - IS Claims the Attack - 22 March 2017,” TRAC, March 26, 2016; Abdalaziz Alhamza (@3zooz), March 22, 2016, 11:22 a.m., tweet.

subsequent claims of responsibility, it is my expert opinion that it is an authentic ISIS production. Further, at no point following the blog post's publication did ISIS disclaim it.

192. Turning to ISIS's Central Media Office communiqué, I saw the original Telegram post claiming responsibility at the time of its publication. The original post is no longer available on Telegram due to the platform's policy of removing terrorist-related content from public channels. Even though Telegram has removed the post, images and recordings of the communiqué are still available via multiple open sources. As was the case for the initial 'Amaq claim, one research group that archived and translated a copy of the Telegram communiqué on the day it was posted is the SITE Intelligence Group.<sup>284</sup> In addition to my observation of the Telegram post at the time of its publication and SITE's archiving of the communiqué, I independently determined that the communiqué SITE archived is the same one that ISIS posted on March 22, 2016. My conclusion is based on 1) contemporaneous open-source reporting confirming that SITE obtained and published the communiqué at the time of its release, 2) open-source reporting on the content of the communiqué, which corroborates the authenticity of the copy posted by SITE, and 3) the SITE copy's consistency with other publicly available copies of the communiqué.

193. Open-source reporting from the day ISIS released the communiqué (March 22, 2016) confirmed that SITE had obtained and translated the original communiqué which circulated on Telegram and Twitter. Following the attack, the live updates thread published by The Associated Press referenced SITE's transcript of the communiqué.<sup>285</sup> The *Washington Post*

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<sup>284</sup> See "IS Claims Brussels Attack, Threatens States Participating in Anti-IS Coalition," SITE Intelligence Group, March 22, 2016.

<sup>285</sup> "The Latest: Peruvian Woman Killed in Brussels Airport Attack," Associated Press, March 22, 2016.

published an article quoting SITE's translation of the communiqué.<sup>286</sup> Other news outlets, including CBS News and *The Telegraph*, confirm that SITE obtained and translated the original communiqué.<sup>287</sup> *The Guardian* and *The Long War Journal* also reported on SITE's transcript and copy of the communiqué.<sup>288</sup>

194. A second indication that SITE's copy of the communiqué is an authentic copy of the original is that open-source reporting on the communiqué at the time of its release is consistent with the contents of SITE's copy. For example, *Business Insider* published an article that refers to the communiqué and offers a quotation that matches the contents of the copy provided by SITE.<sup>289</sup> News outlets—including *The Independent* and *CNBC*—also reported on the content of the communiqué, and their reporting matches the copy provided by SITE.<sup>290</sup>

195. A third indicator of the SITE copy's authenticity is that it is consistent with other publicly available copies of the communiqué. The International Institute for Counter-Terrorism (ICT), a nonprofit research center located at the Interdisciplinary Center Herzliya in Israel,

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<sup>286</sup> Swati Sharma, "ISIS Promises 'Dark Days' for All Its Enemies," *Washington Post*, March 22, 2016.

<sup>287</sup> "Brussels Attacks: Photo, Wanted Notice Released for Suspect," *CBS News*, March 22, 2016; Chiara Palazzo et al., "Brussels Attacks: First Victim of Terror Attacks Named," *The Telegraph* (London), March 22, 2016.

<sup>288</sup> See Matthew Weaver et. al., "Brussels: Islamic State Launches Attacks on Airport and Station—As It Happened," *The Guardian* (London), March 22, 2016; Thomas Joscelyn & Bill Roggio, "Terrorists Attack Subway, Airport in Brussels," *The Long War Journal*, March 22, 2016.

<sup>289</sup> Pamela Engel, "ISIS Has Claimed Responsibility for the Brussels Attacks," *Business Insider*, March 22, 2016.

<sup>290</sup> Lizzie Dearden, "Isis Claims Responsibility For Brussels Attacks 'in Revenge for Belgium's Role Fighting Militants in Syria And Iraq,'" *The Independent*, March 22, 2016; Antonia Matthews & Jacob Pramuk, "ISIS Claims Responsibility For Brussels Attacks: Reports," *CNBC*, March 22, 2016.

published a copy of the communiqué that is identical to the one published by SITE.<sup>291</sup> Copies of the communiqué shared by analysts on Twitter the day it was released by ISIS also match SITE's copy. As one example, Mohamad Bazzi, a recognized journalist and analyst associated with New York University and the Council on Foreign Relations, shared a copy of the communiqué on Twitter identical to the one provided by SITE.<sup>292</sup>

196. Since the post is a valid copy of the original, I have analyzed it to determine its authenticity as an ISIS production, and thus evidence of ISIS's culpability in the attack. My conclusion is based on 1) distinct self-identifying features of the communicate that tie it to ISIS, and 2) ISIS's subsequent publications regarding the Brussels attacks that further underscore the communiqué's authenticity.

197. The first indicator that the communiqué claiming responsibility for the Brussels attack is an authentic ISIS production is that it is marked by the distinct logo of ISIS's Central Media Office. In the logo, the Arabic words *al-Dawla al-Islamiyya* (Arabic for *the Islamic State*) appear in blue lettering shaped like a diamond in a white box in the top corner. Immediately underneath that blue diamond-like lettering are the words *Islamic State* in English, followed by the country of the attack written in Arabic. This matches the logo commonly seen on claims of responsibility posted by ISIS. For example, it matches the logo that appeared on the communicate released by ISIS claiming responsibility for a November 12, 2015 suicide bombing in Beirut. The image below on the left is the communiqué claiming responsibility for the Brussels attack, and the image on the right is the communiqué claiming responsibility for the Beirut attack:

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<sup>291</sup> *The Brussels Attacks: A Special Report* (Herzliya, Israel: International Institute for Counter-Terrorism, March 22, 2016), p. 6.

<sup>292</sup> Mohamad Bazzi (@BazziNYU), March 22, 2016, 2:26 p.m. tweet, <https://twitter.com/BazziNYU/status/712344796577325056>.



198. The Brussels and Beirut communiqués also clearly match other communiqués issued by ISIS following some of the group’s other attacks.

#### *ISIS’s Further Claims of Responsibility for the Brussels Attacks*

199. Further substantiating ISIS’s claim of responsibility are additional indicators of ISIS’s culpability for the Brussels attack, including repeated publications celebrating, promoting, and laying claim to the attack in the days and months that followed it. The following are a few examples among many. First, on March 22, 2016—the day of the attack—ISIS’s *al-Naba* digital newspaper released an article promoting the attacks. It stated: “Soldiers of the Caliphate shook the states of the Cross again, through a series of martyrdom-seeking operations that struck the Belgian capital, Brussels, which caused the killing and wounding of hundreds of Crusaders. The operations targeted the following: Zaventem International Airport and the underground train station.”<sup>293</sup>

200. In the days following the Brussels attacks, several of ISIS’s *wilayat* (provinces) released videos celebrating and promoting the attacks. On March 24, 2016, Wilayah Tripoli released a series of images, captioned “Joy of the Muslims in the City of Sirte for the Blessed

<sup>293</sup> I am using the translation that can be found in “IS Declares ‘Shaking Crusader Europe Again’ in Al-Naba Newspaper,” SITE Intelligence Group, March 22, 2016.

Brussels Invasion on Crusader Belgium,” depicting members celebrating the Brussels attack by distributing candy and copies of the Arabic communiqué claiming responsibility. On the same day, Wilayah Khorasan released a series of images, captioned “Joy of the Soldiers of the Caliphate for the Brussels Invasion on Crusader Belgium,” depicting members giving out candy to celebrate the attack. On March 25, 2016, Wilayah al-Khayr released a video titled “They Too are Suffering as You are Suffering,” featuring video footage from the Brussels attack and members discussing the attack. The video ends with the narrator remarking: “Verily, let Belgium know, and let all the nations of disbelief know, that what they have tasted in Brussels and before that in Paris, is not but a drop in the sea of what we have prepared for them from the bitter poison and swift death. What is coming is worse and more bitter, Allah permitting.”<sup>294</sup>

201. More releases from ISIS’s *wilayat* followed. On March 25, 2016, Wilayah Ninawa released a video titled “An Exact Recompense,” featuring two Belgian fighters who promoted the Brussels attack. One fighter, Abu Abdullah al-Beljiki, praised the attack and promised more in the future: “Remember the message directed to you more than a year ago, which warned you that we will attack you in Paris and Brussels, and praise be to Allah, we succeeded in this. Know we have other targets and we are determined.”<sup>295</sup> On March 26, 2016, Wilayah Tripoli released a video titled “And What is to Come Will be More Devastating and Bitter.” The video showed an English-speaking ISIS fighter, Abu Umar al-Muhajir, praising the attackers: “May Allah the Great and Almighty accept the brothers who conducted the attacks in Brussels, and those in Paris, as well. May Allah accept their effort, may Allah accept them as *shaheed* [martyrs], may Allah the Great

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<sup>294</sup> “IS Calls Brussels Attacks Just a ‘Drop in the Sea’ in Video from Deir Al-Zour,” SITE Intelligence Group, March 25, 2016.

<sup>295</sup> “Belgian IS Fighters in Ninawa Laud Brussels Attacks, Make Threats in Video,” SITE Intelligence Group, March 25, 2016.

and Almighty put them in the highest place in Jannah [Paradise].” On March 27, 2016, Wilayah Furat released a video titled “An Eye for an Eye,” featuring video footage of the Brussels attack. In the video, an unidentified francophone fighter threatened the “crusader coalition.”

202. On March 25, 2016, al-Bayan, ISIS’s radio station, released an English edition of its provincial news bulletin promoting the Brussels attack: “By Allah’s grace, a security team of the Khilafah, may Allah grant it glory and victory, set out to target crusader Belgium, which has not ceased to wage war against Islam and its people. Allah enabled our brothers and cast fear and terror into the hearts of the crusaders deep in their own lands, where several soldiers of the Khilafah went forth, wearing explosive belts, carrying explosive devices, and armed with automatic rifles, towards specially selected locations in Brussels, the capital of Belgium. They stormed the airport of Brussels and a metro station, killing a number of crusaders before detonating their explosive belts amid crowds of the disbelievers. The attacks resulted in the killing of more than 40 and wounding of more than 210 citizens of crusader nations, and all praise is due to Allah. We promise black days for all crusader nations allied in their war against the Islamic State, in response to their aggressions against it, and what is to come will be more devastating and bitter by Allah’s permission. Praise is due to Allah for His support and facilitation, and we ask Him to accept our brothers among the shuhada’ [martyrs].”

203. On April 13, 2016, ISIS discussed the Brussels attack, and lionized the attackers, in the 14th issue of its online English-language publication *Dabiq*. In the foreword to that issue, ISIS declared the Brussels attack a reminder of the “warning” issued by the November 2015 Paris attacks: “Brussels, the heart of Europe, has been struck. The blood of its vitality spilled on the ground, trampled under the feet of the mujahidin. Flames ignited years ago in Iraq have now scorched the battleground of Belgium, soon to spread to the rest of crusader Europe and the West.

Paris was a warning. Brussels was a reminder.”<sup>296</sup> Later in the same issue, ISIS described and celebrated the Brussels attacks: “On the 12th of Jumada al-Akhirah, an Islamic State security unit set out to target crusader Belgium, which continues to wage war against the Islamic State. Allah granted success to our brothers, casting terror and fear into the hearts of the crusaders in their very stronghold, with a number of the Khilafah’s soldiers armed with explosive belts, explosive devices, and automatic weapons targeting selected locations in the Belgian capital of Brussels. They entered into Brussels Airport as well as a metro station and killed a number of crusaders before detonating their explosive devices in their midst. The attacks resulted in more than 40 killed and more than 250 wounded, walhamdulillah.”<sup>297</sup>

204. In issue 14 of *Dabiq*, ISIS also named the Brussels attackers in an article titled “The Knights of Shahada in Belgium.” ISIS praised them for conducting the attacks, and for their contributions to the Paris attacks as well. ISIS named Bakraoui as one of the Brussels Airport attackers and also praised his involvement in the Paris attacks: “Ibrahim al-Bakrawi (Abu Sulayman al-Baljiki), Brussels Airport Istishhadi [martyr]: Abu Sulayman was known for his bravery and generosity before and even more so after he was guided by Allah. While incarcerated, he followed the news about the atrocities against the Muslims in Sham. Something clicked and he decided to change his life, to live for his religion. After he was released from prison, he quickly joined his brother Khalid, began buying weapons, searched for lodging, and made plans. It is firstly due to Allah and then to Ibrahim and his brother that the raid in Paris took place.”<sup>298</sup> In the same

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<sup>296</sup> “Forward [sic],” *Dabiq*, Issue 14, April 13, 2016, p. 4.

<sup>297</sup> “Operations,” *Dabiq*, Issue 14, April 13, 2016, p. 24.

<sup>298</sup> “The Knights of Shahada in Belgium,” *Dabiq*, Issue 14, April 13, 2016, p. 6.

issue, ISIS also praised Laachraoui for his involvement in the Paris and Brussels attacks, as will be detailed in the subsequent section of this report that focuses on Laachraoui specifically.

205. On July 5, 2016, al-Hayat Media Center released a French language video titled “My Revenge,” featuring clips of the Brussels attackers, and a chant blaming the Belgian government for the attack: “My automatic weapon is loaded, and the civilians are isolated. Brussels is in terror. So don’t blame anyone but your government for that. An explosive belt is ready, I detonate it in the middle of a crowd. Belgians are burning, so don’t blame anyone but your government for that. Simultaneous attacks and the airport is targeted. There are grenades in the bag and Brussels has become paralyzed. A highly determined brother in a train car rigged with explosives to exterminate the disbelievers. And so Islam prevails once more.”<sup>299</sup>

206. On July 25, 2016, ISIS’s ‘Amaq News Agency released an infographic listing the group’s most important attacks on coalition countries by number killed, listing Brussels as the fourth most important attack. These are just four examples, and many more exist. ISIS has claimed the Brussels attacks repeatedly in its public releases.

#### *The Amniyat al-Kharji’s Role in the Brussels Attacks*

207. Beyond ISIS’s numerous claims of responsibility for the Brussels attacks, many of the Paris-Brussels cell members and attackers maintained direct connections to ISIS leaders operating in Syria. The role of ISIS’s Amniyat al-Kharji in the Brussels attacks further evidences ISIS’s responsibility.

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<sup>299</sup> Discussed and translated in “IS French Video Chant Promotes Attacks in France and Belgium, Features Clips of Two Fighters Involved in Brussels Operation,” SITE Intelligence Group, July 5, 2016.

208. At the time of the Brussels attacks, the Amniyat al-Kharji (External Security), a component of ISIS's broader Amniyat (Security Services) apparatus, was responsible for training external operatives and planning terrorist attacks in areas outside of ISIS's core territory.

209. As mentioned in the previous section, after receiving training in ISIS territory, some individuals in the Amniyat al-Kharji travel back to their areas of responsibility, as was the case with Abdelhamid Abaaoud, a Belgian of Moroccan descent whom French authorities concluded was key to orchestrating the November 2015 Paris attacks. Abaaoud and Salah Abdeslam, his childhood friend, connected the network of terrorists that would carry out the Brussels attacks in March 2016.<sup>300</sup> Other Amniyat al-Kharji commanders would carry out their roles remotely. This gave rise to a phenomenon known as *virtual plotters*—operatives who, through encrypted communications, could serve many of the same functions of physical terrorist networks. A co-author and I described the virtual plotter phenomenon in a 2017 article (dubbing these operatives *virtual planners*, an earlier term that I employed to refer to them). Madeleine Blackman and I observed: "In this model, operatives who are part of ISIL's external operations division coordinate attacks online with supporters across the globe. Most of these supporters have never personally met the ISIL operatives they are conspiring with. Most of ISIL's prominent virtual planners appear to be based in the group's 'caliphate' in Syria and Iraq, in large part due to proximity and access to ISIL's top leadership. But since the main equipment that virtual planners require is an Internet connection and good encryption, they could theoretically operate from other geographic locations.... The virtual planner model has revolutionized jihadist external operations. ISIL has taken advantage of recent advances in online communications and encryption to engineer a process

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<sup>300</sup> Peter Bergen & David Sterman, *Jihadist Terrorism 17 Years After 9/11: A Threat Assessment* (Washington, D.C.: The New America Foundation, 2018), p. 52.

by which the group's top operatives can directly guide lone attackers, playing an intimate role in the conceptualization, target selection, timing, and execution of attacks. Virtual planners can offer operatives the same services once provided by physical networks. This model has helped transform lone attackers who rely heavily on the Internet from the bungling wannabes of a decade ago into something more dangerous.... Further, the virtual planner model allows ISIL to maximize the impact and propaganda value of attacks waged in its name, making sure they are seamlessly incorporated into the group's overarching strategy.”<sup>301</sup>

210. Turning to the Amniyat al-Kharji's connection to both the Paris and Brussels attacks, it oversaw a network of francophone fighters responsible for both operations. Even a rudimentary social network analysis demonstrates the deep connections between the cells that carried out the Paris and Brussels attacks. I produced one such social network analysis in the previous section that discusses the Paris attacks, and it is obviously salient here as well.

211. Abdelhamid Abaaoud served as the tactical theater commander for this cell, receiving orders from Syria-based Amniyat al-Kharji members. German federal prosecutors publicly drew this connection, naming the Belgian-Moroccan extremist Osama Atar as a key Syria-based contact. Atar is also known by his *kunya* Abu Ahmad, and this report will discuss him in greater detail shortly. The German newspaper *Deutsche Welle* reported that “a laptop found near the safe house used for the airport attack shows that the jihadists had been in close contact with Atar.”<sup>302</sup> Abaaoud's French-Belgian network conducted several operations, including the November 2015 Paris attacks. Although Abaaoud and some other members of the network were

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<sup>301</sup> Daveed Gartenstein-Ross & Madeleine Blackman, “ISIL's Virtual Planners: A Critical Terrorist Innovation,” *War on the Rocks*, January 4, 2017.

<sup>302</sup> Aasim Saleem, “Key Figures in Brussels Attacks,” *Deutsche Welle* (Germany), March 20, 2017.

killed during and immediately after the Paris attacks, other members went on to carry out the Brussels attacks.

212. Members of the French-Belgian network that Abaaoud led include Najim Laachraoui—one of the Brussels Airport attackers and bomb maker for both the Paris and Brussels attacks—and Salah Abdeslam. Laachraoui and Abdeslam had traveled to Syria around the same time as Abaaoud to join the militant group Majlis Shura al-Mujahedin, which was led by Amr al-Absi—who, as this report previously noted, was one of the militants whom Assad freed from Sednaya prison in 2011. As the European historian and Arabist Pieter Van Ostaeyen has noted, “when al-Absi decided to join the Islamic State, both Abaaoud and Laachraoui followed his lead.”<sup>303</sup> Another member of the French-Belgian network was a childhood associate of Abaaoud, Mohamad Abrini, who traveled to Syria to join ISIS in mid-2015. According to Abrini’s statement to Belgian authorities, Abaaoud met with Abrini in Syria and gave him instructions before sending him back to Europe, where Abrini later participated in the Paris and Brussels attacks.<sup>304</sup>

213. Some of the French-Belgian network’s members, such as Abrini, were directly involved operationally or logistically in both the Paris and Brussels attacks. The following are a few examples.<sup>305</sup> Abrini was involved in logistics for the Paris attack. He rented an apartment used

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<sup>303</sup> Pieter Van Ostaeyen, “Belgian Radical Networks and the Road to the Brussels Attacks,” *CTC Sentinel* 9:6 (June 2016), p. 10. See also discussion in Erin McLaughlin et al., “Jihad Recruiter Free, Teen’s Mom Furious,” CNN, May 13, 2016; Andrew Higgins & Kimiko de Freytas-Tamura, “A Brussels Mentor Who Taught ‘Gangster Islam’ to the Young and Angry,” *New York Times*, April 11, 2016.

<sup>304</sup> Duncan Gardham, “The ‘Man in the Hat’ Spills Terror Gang’s Secrets,” *NBC News*, December 7, 2016.

<sup>305</sup> These examples are not exhaustive. Salah Abdeslam played an important role in the Paris attacks and prosecutors have charged him in connection with the Brussels attacks as well. However, I do not discuss him here because his alleged role in the Brussels attacks has not yet

by several of the Paris attackers, and was seen by French authorities on security camera footage with Salah Abdeslam two days before the attack, driving a car that was later used to drop off the Stade de France attackers.<sup>306</sup> In the Brussels attack, Abrini played a direct operational role as one of the airport suicide bombers, though he failed to detonate his bomb.<sup>307</sup> Another of the Brussels Airport attackers, Najim Laachraoui, provided operational support for the Paris and Brussels attacks. According to Belgian authorities, he served as the bombmaker for at least two of the suicide bombs used in the Stade de France and Bataclan attacks before wearing his own vest as one of the suicide bombers at the Brussels Airport.<sup>308</sup> One of the Maelbeek metro station attackers, Khalid el-Bakraoui, is believed by Belgian prosecutors to have rented a safe house in Belgium that some cell members used before the Paris attacks.<sup>309</sup>

*Direct Connections to ISIS: Najim Laachraoui Case Study*

214. In addition to Abaaoud's direct connection to ISIS in Syria, which establishes the overall Paris-Brussels network's connection to ISIS, numerous individuals in the Brussels cell maintained direct ties to the terrorist organization as well. This further evidences ISIS's responsibility for the Brussels airport attack, as well as the importance of the safe haven that the

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been made public. See discussion in "Paris Attacks Suspect Charged Over Brussels Suicide Bombings," *France24*, August 12, 2019; Lori Hinnant, "Days at Wheel, Months of Planning for Paris Attack Fugitive," Associated Press, December 10, 2015; U.S. Department of State, Office of the Spokesperson, press release, "Terrorist Designation of Salah Abdeslam," April 5, 2016, <https://2009-2017.state.gov/r/pa/prs/ps/2016/04/255500.htm>.

<sup>306</sup> Robert-Jan Bartunek & Alastair Macdonald, "Belgians Seize Key Suspects in Paris, Brussels Attacks," Reuters, April 8, 2016; "Unraveling the Connections Among the Paris Attackers," *New York Times*, March 18, 2016.

<sup>307</sup> Aasim Saleem, "Key Figures in Brussels Attacks," *Deutsche Welle* (Germany), March 20, 2017.

<sup>308</sup> Lilia Blaise & Aurelien Breeden, "Najim Laachraoui, 24, Bomb Maker for Paris and Brussels Attacks," *New York Times*, March 25, 2016.

<sup>309</sup> "Paris and Brussels Bombers' Links Uncovered," BBC News, April 9, 2016.

group had obtained in Syria and Iraq. While numerous members were connected directly to ISIS, I illustrate this connection through the examination of one attacker's connections, those of Najim Laachraoui.



*Najim Laachraoui.*

215. Born in Morocco in May 1991, Laachraoui grew up in the Schaerbeek neighborhood in Brussels.<sup>310</sup> While in Belgium, he studied at the Université Libre de Bruxelles as an electrical engineer.<sup>311</sup> He had worked at Brussels Airport—where he ultimately blew himself up—for five years, until 2012.<sup>312</sup> During this period, Laachraoui was being radicalized by the prominent jihadist recruiter Khalid Zerkani.<sup>313</sup>

216. According to issue 14 of *Dabiq*, Laachraoui left to join the jihad in Syria in 2013.<sup>314</sup> Originally, he joined Majlis Shura al-Mujahedin, led by Amr al-Absi. Thereafter, he pledged *bayah* to al-Baghdadi and joined ISIS.<sup>315</sup> Through *Dabiq*, ISIS claimed that during Laachraoui's time with ISIS in Syria, he served as a foreign fighter, then trained to carry out an attack in Europe:

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<sup>310</sup> Adam Taylor, "This Is the Man Who is Suspected of Making the Brussels Bombs," *Washington Post*, March 23, 2016.

<sup>311</sup> Alissa J. Rubin, "Radicalization of a Promising Student Turned Bomb Maker in Brussels," *New York Times*, April 8, 2016.

<sup>312</sup> Rory Mulholland, "Brussels Bomber Najim Laachraoui 'Worked at Airport for Five Years,'" *Telegraph* (United Kingdom), April 21, 2016. Laachraoui may also have held summer cleaning jobs at the European Parliament Headquarters in Brussels during the summers of 2009 and 2010. *Ibid.*

<sup>313</sup> Rubin, "Radicalization of a Promising Student Turned Bomb Maker."

<sup>314</sup> *Dabiq*, Issue 14, April 13, 2016, p. 8.

<sup>315</sup> *Ibid.*, p. 7.

Najm al-‘Ashrāwī (Abū Idrīs al-Baljīkī) Brussels Airport Istishhādī [martyr]<sup>316</sup>

He was a unique man, possessing excellent manners, always in the service of his brothers, and very intelligent. His hijrah began in “2013,” when he heard the cry of Muslims in Shām. He joined Majlis Shūrā al-Mujāhidīn led by Abul-Athīr al-‘Absī (may Allah accept him) and, when the traitor al-Jawlānī betrayed the Islamic State, he was one of the first, along with the rest of his group, to pledge allegiance to Amīrul-Mu’mīnīn Abū Bakr al-Baghdādī.

He participated in several battles against the Nusayrī regime before the FSA apostates started to fight the mujāhidīn. Proving himself steadfast during the sahwah in Shām, he fought them until the order came to withdraw to ar-Raqqah. He continued to participate in raids until he suffered a bullet wound to his leg in a raid against Jabhat al-Jawlānī in al-Khayr.

After healing for several months, he began to train in order to realize his dream of returning to Europe to avenge the Muslims of Iraq and Shām for the constant bombing by crusader warplanes. Upon completing his training, he traveled the long road to France to execute his operation. It was Abū Idrīs who prepared the explosives for the two raids in Paris and Brussels.<sup>317</sup>

217. The account of Belgian prosecutors is consistent with that provided by ISIS. They state that Laachraoui left for Syria in February 2013, where he served as one of ISIS’s notorious “jailers” of its hostages, then returned to Europe in September 2015.<sup>318</sup> Marie-Laure Ingouf, a lawyer for two journalists held by ISIS until April 2014, confirmed that her client Nicolas Hénin had identified Laachraoui as one of the ISIS guards who held him during his time in captivity.<sup>319</sup> Hénin noted that at the time, Laachraoui was referred to as Abu Idriss.<sup>320</sup> This kunya matches the

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<sup>316</sup> *Najm al-‘Ashrāwī* is an alternative transliteration of *Najim Laachraoui*. The former is based on an anglophone system of transliteration, while the second is based on francophone transliteration.

<sup>317</sup> *Dabiq*, Issue 14, April 13, 2016, p. 7.

<sup>318</sup> Jon Henley, “Brussels Bomber ‘Identified as Jailer of Foreign Isis Hostages,’” *The Guardian* (London), April 22, 2016.

<sup>319</sup> *Ibid.*

<sup>320</sup> *Ibid.*

one employed in *Dabiq*'s biography of Laachraoui. Didier François, who had been held as one of ISIS's hostages, also identified Laachraoui as one of ISIS's jailers, but noted that his responsibilities were greater than those of a mere guard. In an interview with Europe 1 radio, François claimed that Laachraoui "was one of the senior officials in Islamic State, he wasn't a basic guard.... He was responsible for the interrogations. He was extremely subtle. He never used violence like the others."<sup>321</sup>

218. The training that Laachraoui received in Syria more likely than not included instruction on how to construct TATP explosives. Laachraoui is known by Belgian authorities as the cell member who built the TATP explosives for both the Paris and Brussels attacks. Authorities found his DNA on the explosives in a rental house in Auvelais, which was used as a safehouse prior to the Paris attacks, and also in a safehouse on Rue Henri Bergé in Schaerbeek, which was used prior to the Brussels attacks.<sup>322</sup>

219. After training in Syria, Laachraoui traveled from Syria back to Europe. While it is not known publicly when he first entered Europe, he had entered in Hungary by September 3, 2015.<sup>323</sup> On September 9, 2015, Laachraoui, carrying forged Belgian identification documents that

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<sup>321</sup> Raphael Satter, "Lawyer: Brussels Bomber Was a Jailor for Islamic State Group," Associated Press, April 22, 2016.

<sup>322</sup> Lilia Blaise, "Belgian Police Name Man Suspected of Being Salah Abdeslam's Accomplice," *New York Times*, March 21, 2016; Alissa J. Rubin, "Radicalization of a Promising Student Turned Bomb Maker in Brussels," *New York Times*, April 8, 2016.

<sup>323</sup> Jean-Charles Brisard & Kévin Jackson, "The Islamic State's External Operations and the French-Belgian Nexus," *CTC Sentinel*, November/December 2016, pp. 4-6.

employed a fake name, was stopped at a checkpoint between Hungary and Austria while travelling in a rental car with Mohamed Belkaid and Salah Abdeslam.<sup>324</sup>

220. Thereafter, Laachraoui built the TATP explosives for both the Paris and Brussels attacks. From Europe, he was in contact with Abu Ahmad (the aforementioned Osama Atar), “a French-speaking ‘emir’ of foreign fighters in Syria,” through encrypted messaging platforms, including Telegram.<sup>325</sup> Laachraoui reportedly requested that Abu Ahmad reach out to Syria-based explosives experts to provide him with technical assistance. According to a Belgian counterterrorism official, Laachraoui had the Syria-based experts “check different mixtures,” which allowed Laachraoui to adjust “his work based on what they tell him.”<sup>326</sup>

221. Laachraoui’s connection to Abu Ahmad can be characterized as one of an ISIS operative being guided by a virtual plotter. In the *CTC Sentinel*, Jean-Charles Brisard and Kévin Jackson outline this relationship: “Audio and text communications exchanged through encrypted messaging applications with the attacks’ bomb maker, Laachraoui, indicate that Abu Ahmad oversaw the plot from Syria and provided guidance on the targets. A plan was discussed for a massive bomb attack.... Abu Ahmad advised Laachraoui to use explosives rather than guns after the cell lost its AK-47 ammunition following a raid on its safe house in the Forest district of Brussels. He also provided technical guidance on bomb making and received the attackers’ last wills. Ultimately, however, the terrorists, needing to act fast before they were arrested, decided the

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<sup>324</sup> Ibid.; Lilia Blaise, “Belgian Police Name Man Suspected of Being Salah Abdeslam’s Accomplice,” *The New York Times*, March 21, 2016; Lilia Blaise & Aurelien Breeden, “Najim Laachraoui, 24, Bomb Maker for Paris and Brussels Attacks,” *The New York Times*, March 25, 2016.

<sup>325</sup> Sebastian Rotella, “ISIS Via WhatsApp: ‘Blow Yourself Up, O Lion,’” *ProPublica*, July 11, 2016.

<sup>326</sup> Ibid.

targets and timing on their own. The role of Abu Ahmad/Osama Atar as coordinator and handler of returning foreign fighters has been confirmed by the investigation. His Turkish phone number was retrieved on a Stade de France suicide bomber. The same number was found in the cell phone of Adel Haddadi. Haddadi and Usman were in constant contact with Abu Ahmad during their trip to Europe through the encrypted Telegram messaging application, and Abu Ahmad was the one to whom they reported. After his arrest Haddadi told interrogators that Abu Ahmad had been responsible for their military training in Raqqa and that he provided them with false passports, communication devices, contacts with facilitators and smugglers, and money. When Haddadi and Usman were unexpectedly detained by the Greek authorities, Abu Ahmad organized the transfer of additional funds to continue their trip.”<sup>327</sup> Thus, it is clear that Laachraoui was directly connected to ISIS. Moreover, it is clear that ISIS directed the Brussels attack from Syria. Without Syria as a safe haven for training, planning, and providing guidance in the manufacturing of explosives, the attack in Brussels likely would not have occurred with the same degree of success.

### *Conclusions About ISIS and the Brussels Suicide Bombings*

222. I conclude this section by summarizing the evidence substantiating two aspects of the Brussels attacks: ISIS’s responsibility, and the importance of the terrorist group’s Syria-Iraq safe haven to successfully execute them.

223. The first of these, ISIS’s responsibility for the attacks, is established beyond dispute: (1) ISIS has claimed responsibility for the attacks on numerous occasions. In this expert report, I established the authenticity of the group’s various claims. (2) The role of ISIS’s office

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<sup>327</sup> Jean-Charles Brisard and Kévin Jackson, “The Islamic State’s External Operations and the French-Belgian Nexus,” *CTC Sentinel*, November/December 2016, pp. 4-6.

responsible for external operations, the Amniyat al-Kharji, further substantiates the group's culpability. Numerous official investigations and open-source reports have substantiated the Amniyat al-Kharji's connection to the French-Belgian network, and to both the Paris and Brussels attacks. (3) Najim Laachraoui, who served as both the bomb maker and also a suicide bomber for the Brussels cell, further illustrates the multiple layers of connection between the Brussels cell and ISIS. He pledged *bayah* to ISIS's leader, trained in Syria, relied on Syria-based contacts for guidance on who and what to target, and even reached back to these Syria-based contacts for technical assistance in constructing bombs.

224. The importance of Syrian support, and also ISIS's Syria-Iraq safe haven, for the success of the Brussels plot is also established by a number of factors: (1) Assad's prisoner releases are directly connected to how the Brussels plotters joined ISIS. As this report details, Assad released the militant leader Amr al-Absi from Sednaya prison in 2011. Thereafter, Laachraoui, Abdeslam and Abaaoud joined his militant group Majlis Shura al-Mujahedin in Syria, and then followed al-Absi's lead in joining ISIS. (2) Training in a physical safe haven increases the chances of a plot's success. Cell members, including bombmaker Laachraoui, trained in ISIS's Syria-Iraq caliphate territory. (3) The Amniyat al-Kharji oversaw and played a significant role in the Brussels attacks. Absent the physical safe haven that ISIS enjoyed spanning from Syria into Iraq, the Amniyat al-Kharji could not have been erected with the sophisticated bureaucracy that it boasted. (4) The Brussels cell was specifically overseen by an operative based in ISIS's Syria-Iraq territory, Abu Ahmad/Osama Atar. His presence in the group's caliphate territory allowed him to plan relatively calmly, in the absence of being hunted by law enforcement. It also allowed him, if important to his work, to coordinate closely with higher-ups in ISIS. (5) The Syria-Iraq safe haven enabled Laachraoui to reach out to ISIS explosives experts for technical assistance. ISIS's control

of that territory allowed these operatives to gain expertise through constant experimentation that would not have been possible in a different geographic space where they would have to worry about detection by law enforcement. It also provided an ease of communication that would not have existed were they in a geographic space where they had to worry about law enforcement pursuing them.

#### ISIS's Responsibility for the Istanbul Suicide Bombing (March 19, 2016)

225. On the morning of March 19, 2016, Mehmet Öztürk walked down İstiklal Caddesi, a major commercial and tourist street in Istanbul, Turkey, until he reached its intersection with Balo street. Shortly before 11:00 a.m., he stopped near a group of tourists and detonated a suicide bomb. The blast killed Öztürk and four others, and injured at least 39 more. The fatalities included an Iranian citizen, an Israeli citizen, and two dual U.S.-Israeli citizens. The majority of the wounded were Turkish nationals. I conclude that the attack was intended to target civilians. Eyewitnesses reported that Öztürk detonated the suicide bomb adjacent to a group of civilians.<sup>328</sup> The bomber also seemingly specifically targeted Israelis. Closed-circuit television (CCTV) footage released by authorities after the attack shows Öztürk following a group of Israeli tourists from their hotel to a nearby restaurant before detonating his bomb next to them.<sup>329</sup>

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<sup>328</sup> “Son Dakika: İstanbul İstiklal Caddesi'nde Patlama Meydana Geldi,” *Hurriyet* (Turkey), March 20, 2016; Emre Peker, “Turkey Blames Istanbul Attack on Alleged Islamic State Militant,” *The Wall Street Journal*, March 20, 2016.

<sup>329</sup> Hannah Lucinda Smith, “Israelis Were Targeted by Istanbul Bomber,” *Times* (United Kingdom), March 21, 2016; “Istanbul Suicide Bomber Öztürk Fought in DAESH Ranks for 2 Years,” *Daily Sabah* (Turkey), March 22, 2016, <https://www.dailysabah.com/war-on-terror/2016/03/22/istanbul-suicide-bomber-ozturk-fought-in-daesh-ranks-for-2-years>.

226. No group claimed responsibility for the March 19 Istanbul attack, but various external indicia point to ISIS's culpability in the attack. As this section details, a number of attacks in Turkey attributed to ISIS during this period went unclaimed. The likely reason that claims of responsibility were not made in these cases is that ISIS relied on Turkey as a major transit point for foreign fighters bound for its Syria-based caliphate, and openly claiming responsibility for attacks in Turkey risked a major crackdown by Turkish authorities.<sup>330</sup>

227. To substantiate ISIS's responsibility for the March 19, 2016, Istanbul suicide bombing, I will: 1) examine the Turkish government's identification of the attacker as a member of ISIS, 2) demonstrate that the attack was consistent with ISIS's tactics, techniques and procedures (TTPs) in Turkey and elsewhere at the time, 3) note the criminal conviction of four other ISIS members in a Turkish court for their connection to the attack, and 4) demonstrate the connection between the attacker and a larger Turkish ISIS cell and network that was illuminated by Turkish and U.S. law enforcement investigations following the attack.

#### *Identification of the Istanbul Attacker as a Member of ISIS*

228. The first piece of evidence supporting ISIS's responsibility for the Istanbul attack is the identification of the attacker as a member of ISIS by Turkish authorities who investigated the attack. Turkish authorities confirmed the identity of the attacker as Mehmet Öztürk on March 20, 2016, by matching a DNA sample taken from the attacker's corpse with samples taken from the Öztürk family.<sup>331</sup> Turkish authorities subsequently announced that they believed Öztürk to be

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<sup>330</sup> See also Elais Groll & Dan De Luce, "Why Isn't ISIS Claiming the Istanbul Airport Bombing?," *Foreign Policy*, June 29, 2016.

<sup>331</sup> Ece Toksabay & Ayla Jean Yackley, "Turkey Says Istanbul Suicide Bomber Was Member of Islamic State," Reuters, March 20, 2016; "İstiklal Caddesi'ni Kana Bulayan Canlı Bombanın Kimliği Belli Oldu," *Hurriyet* (Turkey), March 3, 2016.

a member of ISIS. Speaking at a televised press conference, Turkey's Interior Minister, Efkan Ala, confirmed the attack was carried out by Mehmet Öztürk, a Turkish citizen from Gaziantep, a city located near the Turkey-Syria border, and revealed that "it has been established that he is a member of Daesh," referring to ISIS by its Arabic acronym.<sup>332</sup>

229. Further substantiating Turkish authorities' identification of Öztürk as an ISIS member, Turkish and international press reporting revealed that he was previously known to Turkish authorities after he traveled to Syria and was later sought for being an ISIS member. After Öztürk's attack, Turkish authorities disclosed that Öztürk had traveled to Syria in 2013. Open-source reporting also reveals that Öztürk disappeared in 2013 from his family home in Gaziantep, prompting his family to file a missing person's report. A subsequent police investigation found that he had joined ISIS.<sup>333</sup> After leaving for Syria, Öztürk made frequent trips back and forth between Turkey and Syria, which were noted at the time by Turkey's national intelligence agency, which placed Öztürk on Turkey's list of "supporters of a terrorist group."<sup>334</sup> The findings of the aforementioned police investigation establish that the terrorist group in question was ISIS.<sup>335</sup>

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<sup>332</sup> Ece Toksabay & Ayla Jean Yackley, "Turkey Says Istanbul Suicide Bomber Was Member of Islamic State," Reuters, March 20, 2016; "İstiklal Caddesi'ni Kana Bulayan Canlı Bombanın Kimliği Belli Oldu," *Hurriyet* (Turkey), March 3, 2016.

<sup>333</sup> Ece Toksabay & Ayla Jean Yackley, "Turkey Says Istanbul Suicide Bomber Was Member of Islamic State," Reuters, March 20, 2016; "İstiklal Caddesi'ni Kana Bulayan Canlı Bombanın Kimliği Belli Oldu," *Hürriyet* (Turkey), March 3, 2016; "Police Identifies Istanbul Bomber as ISIL Member," *Hurriyet Daily News* (Turkey), March 20, 2016.

<sup>334</sup> Deniz Zeyrek, "İstanbul Suicide Bomber 'Known but Not Tracked'," *Hurriyet Daily News* (Turkey), March 22, 2016.

<sup>335</sup> "İstiklal Caddesi'ni Kana Bulayan Canlı Bombanın Kimliği Belli Oldu," *Hurriyet* (Turkey), March 3, 2016, <https://www.hurriyet.com.tr/gundem/istiklal-caddesini-kana-bulayan-canli-bombanin-kimligi-belli-oldu-40072382>.

230. The conclusions of Turkish authorities are also reinforced by testimony given to Kurdish forces by an ISIS member connected to Öztürk. In an analysis of testimony of a captured ISIS fighter, Savas Yildiz, that was given to Kurdish forces in Syria and published by the Kurdish press, investigative journalist and scholar Nafeez Ahmed notes that Yildiz was sought by Turkish police along with Mehmet Öztürk and two other ISIS operatives from the Dokumacılar group (an ISIS cell that will be discussed in more detail) after they were believed by authorities to have re-entered Turkey to carry out terrorist attacks.<sup>336</sup> In the testimony, Yildiz describes how he and his accomplices would cross back and forth into Syria from Turkey.<sup>337</sup>

231. U.S. government analysis of the attack further corroborates that the Istanbul attack was perpetrated by an ISIS member. The U.S. State Department's Bureau of Counterterrorism attributed the attack to ISIS in its 2016 *Country Reports on Terrorism*, an annual report that is rigorously researched and vetted. The report states: "On March 19, four foreign tourists, including two U.S. citizens, were killed and 45 were injured, including 24 foreign nationals, in an ISIS suicide bombing in Istanbul."<sup>338</sup>

#### *The Attack Was Consistent with ISIS's TTPs*

232. Further supporting ISIS's responsibility for the Istanbul attack is the fact that the attack is consistent with ISIS's TTPs at the time, in Turkey and elsewhere. The Istanbul attack was

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<sup>336</sup> Nafeez Ahmed, "Turkey's Secret Pact with Islamic State Exposed by Operative Behind Wave of ISIS Attacks," *Insurge Intelligence*, July 22, 2016, <https://medium.com/insurge-intelligence/turkeys-secret-pact-with-islamic-state-exposed-by-operative-behind-wave-of-isis-attacks-6b35d1d29e18>.

<sup>337</sup> *Ibid.*

<sup>338</sup> U.S. Department of State, *Country Reports on Terrorism 2016* (2017), p. 162, <https://www.state.gov/reports/country-reports-on-terrorism-2016/>.

consistent with ISIS's choice of civilian targets, particularly tourists and foreign nationals, in Turkey in 2016. The attack was part of a broader series of attacks perpetrated by ISIS targeting civilians in Turkey throughout 2016: (1) On January 12, 2016, a suicide bomber killed 13 people in Istanbul's Sultanahmet district, which plays host to two tourist attractions, the Blue Mosque and Hagia Sophia. Most of the victims were German tourists.<sup>339</sup> ISIS did not claim responsibility for this attack, but Turkish authorities attributed it to ISIS, saying: "We have determined that the perpetrator of the attack is a foreigner who is a member of Daesh."<sup>340</sup> (2) On June 28, 2016, three attackers detonated suicide bombs inside Ataturk International Airport's international terminal, killing at least 42 people—13 of whom were foreign nationals—and wounding more than 200 others.<sup>341</sup> ISIS did not claim responsibility for this attack, but Turkish authorities attributed it to ISIS.<sup>342</sup> (3) On January 1, 2017, ISIS carried out another major operation targeting civilians when a gunman attacked a nightclub, killing 39 people and injuring more than 60 others.<sup>343</sup> In an analysis of the victims, BBC Turkish noted that among the victims, "the biggest single nationality was

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<sup>339</sup> Jennifer Amur & Julie Vitkovskaya, "In Turkey, Suicide Bombers are Targeting Tourists," *Washington Post*, June 29, 2016.

<sup>340</sup> "Deadly Istanbul Blast 'Caused by Isis Suicide Bomber,'" *The Guardian*, January 12, 2016; "Turkey: 'IS Suicide Bomber' Kills 10 in Istanbul Sultanahmet District," BBC, January 12, 2016; Ceylan Yeginsu & Tim Arango, "Istanbul Explosion Kills 10 Tourists, and ISIS Is Blamed," *The New York Times*, January 12, 2016.

<sup>341</sup> "Istanbul Airport Attack Toll Rises to 45," Agence France-Presse, July 2, 2016; Tim Arango, Sabrina Tavernise & Ceylan Yeginsu, "Istanbul Airport Attack Leaves at Least 41 Dead," *The New York Times*, June 28, 2016.

<sup>342</sup> Faith Karimi, Steve Almasy & Gul Tuysuz, "ISIS Leadership Involved in Istanbul Attack Planning, Turkish Source Says," CNN, June 30, 2016; Faith Karimi and Steve Almasy, "Istanbul Airport Attack: Planner, 2 Bombers Identified, Report Says," *CNN*, July 2, 2016.

<sup>343</sup> Christopher Mele, "Terrorist Attack at Nightclub in Istanbul Kills Dozens," *The New York Times*, December 31, 2016.

Turkish, but some two-thirds of the dead were from other countries.”<sup>344</sup> ISIS claimed responsibility for this attack, which the *New York Times* called “a rare claim of responsibility for an attack in Turkey.”<sup>345</sup>

233. The March 19 Istanbul attack was also uncharacteristic of attacks carried out by Kurdish militant groups like the Kurdistan Workers’ Party (PKK), which are also known to conduct terrorist attacks in Turkey. These groups primarily target Turkish security forces, including both law enforcement and military personnel.<sup>346</sup> Further supporting this observation, after instances in which Kurdish militants have killed civilians in attacks, Kurdish militant groups have typically released statements expressing regret for the collateral damage while clarifying that their attacks were intended to target government forces. For example, just days prior to the Istanbul attack that I analyze in this section, one such attack was carried out by the Kurdistan Freedom Falcons, which issued an apology for the civilian casualties that its attack inflicted.<sup>347</sup> No such statement was released after ISIS’s Istanbul attack.

234. Another salient point is that the March 19 Istanbul attack was consistent with ISIS’s other external operations at the time. The U.S. Department of State’s *2016 Country Reports on Terrorism* highlighted ISIS’s 2016 Istanbul attacks as evidence of a pattern in ISIS’s efforts to

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<sup>344</sup> Rengin Arslan, “Turkey Nightclub Shooting: Who Were the Victims?” BBC Turkish, January 3, 2017.

<sup>345</sup> Tim Arango, “ISIS Claims Responsibility for Istanbul Nightclub Attack,” *The New York Times*, January 2, 2017.

<sup>346</sup> For a timeline of these attacks, see Basma Atassi, Greg Botelho & Gul Tuysuz, “Timeline: Turkey’s Bloody Year,” *CNN*, January 2, 2017; “Wave of Terror Attacks in Turkey Continue at a Steady Pace,” *The New York Times*, January 5, 2017.

<sup>347</sup> “TAK Claims Responsibility for March 13 Ankara Bombing (Full Translation),” SITE Intelligence Group, March 17, 2016.

reach beyond its territorial holdings: “ISIS attacks outside its territorial strongholds in Iraq, Syria, and Libya were an increasingly important part of its terrorism campaign in 2016. Most of these attacks took place in countries where ISIS has a declared branch, such as Afghanistan, Egypt, Saudi Arabia, and Yemen. Elsewhere around the globe, returning foreign terrorist fighters and homegrown violent extremists carried out attacks directed, assisted, or inspired by ISIS. The attacks in Brussels on March 22, carried out by the same operational cell that conducted the November 2015 Paris attacks, and attacks in Istanbul, are examples of this. Other operations outside of Iraq and Syria were conducted by individuals who were unable to travel to that region and instead conducted attacks in their home countries or regions. ISIS sought to exploit refugee and migrant flows to disguise the travel of its operatives, causing alarm but resulting in increased vigilance in many of the destination countries.”<sup>348</sup>

*Conviction of ISIS Members for Supporting the March 19, 2016 Istanbul Bombing*

235. Further substantiating ISIS’s responsibility for the Istanbul attack is the arrest and conviction of four people who were ISIS members and co-conspirators of Öztürk. Following the attack, Turkish authorities tied Öztürk to several other suspects: Ercan Çapkın, Hüseyin Kaya, İbrahim Gürler, and Mehmet Mustafa Çevik.<sup>349</sup> These individuals were tried and convicted in Turkish courts for their role in supporting the March 19, 2016, Istanbul bombing.

236. The first two individuals, Ercan Çapkın and Hüseyin Kaya, were both charged with murder and attempting to abolish the constitutional order. Meanwhile, Mehmet Mustafa Çevik and

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<sup>348</sup> U.S. Department of State, *Country Reports on Terrorism 2016* (2017), p. 9, <https://www.state.gov/reports/country-reports-on-terrorism-2016/>.

<sup>349</sup> TC Gaziantep Governorship, press release, “BASIN AÇIKLAMASI (2017-23),” February 28, 2017, <http://gaziantep.gov.tr/basin-aciklamasi-2017-23>.

İbrahim Gürler were charged with terrorism-related charges stemming from their membership in ISIS. In 2019, Turkish courts convicted all four individuals in connection with the March 19, 2016, suicide bombing in Istanbul, finding each to have been a member of, or acting on the orders of, ISIS. Ercan Çapkın and Hüseyin Kaya received life imprisonment for their role in facilitating the attacks, while İbrahim Gürler and Mehmet Mustafa Çevik were sentenced to 15 years in prison for membership in a terrorist organization.<sup>350</sup> During the trial, Turkish prosecutors offered proof that Ercan Çapkın and Hüseyin Kaya assisted Mehmet Öztürk with the plot, and that the bombing had been executed by ISIS. The prosecution also offered proof that İbrahim Gürler and Mehmet Mustafa Çevik were members of ISIS, and had been trained and prepared for future suicide bombings.<sup>351</sup>

237. Other Turkish government records also further substantiate that at least two of the four convicted co-conspirators were members of ISIS. Following the arrests of the individuals noted above, the Gaziantep Governor's Office released a statement identifying three ISIS terrorist groups operating in Turkey, which will be discussed in the next section.<sup>352</sup> The statement noted that the Turkish government had previously placed Çevik on a list of wanted ISIS terrorists with a

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<sup>350</sup> "A Timeline of ISIS Attacks in Turkey and Corresponding Court Cases," International Crisis Group, June 29, 2020, <https://www.crisisgroup.org/timeline-isis-attacks-turkey-and-corresponding-court-cases>; "Canlı Bomba Saldırısı Davasında Karar Verildi," *Hurriyet* (Turkey), May 5, 2019, <https://www.hurriyet.com.tr/gundem/canli-bomba-saldirisi-davasinda-karar-verildi-41173622>.

<sup>351</sup> Özden Atik, "Canlı Bomba Saldırısında 3 Sanığa 6 Kez Ağırlaştırılmış Müebbet Hapis İstendi," *Hurriyet* (Turkey), July 3, 2018, <https://www.hurriyet.com.tr/canli-bomba-saldirisinda-3-saniga-6-kez-agirlas-40885209>.

<sup>352</sup> TC Gaziantep Governorship, press release, "BASIN AÇIKLAMASI (2017-23)," February 28, 2017, <http://gaziantep.gov.tr/basin-aciklamasi-2017-23>; Son Güncelleme, "Gaziantep'te, DEAŞ'ın 3 Canlı Bombası Tutuklandı," *Hurriyet* (Turkey), February 28, 2017.

reward for information.<sup>353</sup> Ercan Çapkin was referred to as the head of an ISIS cell in Gaziantep by Turkish media outlets.<sup>354</sup> Following the police raid on Ercan Çapkin's residence, investigators discovered the names of several other individuals, which led them to the city of Adıyaman and an ISIS cell that will be discussed shortly, along with several suicide vests, weapons, and ammunition.<sup>355</sup>

*Mehmet Öztürk's Connections to a Larger Turkish ISIS Cell*

238. In the aftermath of the March 19 Istanbul attack, law enforcement investigations, news reporting, and the aforementioned convictions of four co-conspirators, revealed a web of connections pointing from Öztürk back to a 60- to 70-member ISIS cell operating in Adıyaman, Turkey, which was linked to several other attacks. Documents acquired by the Turkish media indicate that the Federal Bureau of Investigation (FBI) attributed attacks in Diyarbakır, Suruç, and Ankara in 2015 to an ISIS cell.<sup>356</sup> This evidence points to a larger ISIS network responsible for the Istanbul attack.

239. To begin with, Öztürk reportedly attended the Muslim Youth Association, a religious organization founded by Turkish ISIS members located in Gaziantep's Şehitkamil

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<sup>353</sup> "Canlı Bomba Olduğu Değerlendirilen 3 IŞİD'li Yakalandı," *Al Jazeera Turk* (Turkey), March 1, 2017; Son Güncelleme, "'Nikah' Sifresi Çözüldü, IŞİD'in Beyin Takımı Cökertildi," *Hurriyet* (Turkey), June 2, 2016.

<sup>354</sup> İdris Emen, "Turkey Offers \$14 Million Bounty for 23 Wanted ISIL Militants," *Hurriyet Daily News* (Turkey), April 5, 2016; Son Güncelleme, "'Nikah' Sifresi Çözüldü, IŞİD'in Beyin Takımı Cökertildi," *Hurriyet* (Turkey), June 2, 2016.

<sup>355</sup> TC Gaziantep Governorship, press release, "BASIN AÇIKLAMASI (2017-23)," February 28, 2017, <http://gaziantep.gov.tr/basin-aciklamasi-2017-23>; Son Güncelleme, "Gaziantep'te, DEAŞ'ın 3 Canlı Bombası Tutuklandı," *Hurriyet* (Turkey), February 28, 2017.

<sup>356</sup> İsmail Saymaz, "FBI Investigating ISIL Cell in Turkey's Adıyaman, Case File Reveals," *Hurriyet Daily News* (Turkey), March 14, 2017.

district.<sup>357</sup> According to a profile of the association's founder published in *Hurriyet*, a major Turkish newspaper, the Muslim Youth Association was a hub and training center for ISIS supporters in southern Turkey.<sup>358</sup> The Association was founded in 2012 by Yunus Durmaz, a Turkish citizen and aspiring jihadist who would later become a leader of ISIS cells in Turkey. Beginning in August 2012, the Muslim Youth Association—along with another Gaziantep group founded by Durmaz, the Young Ansar Association—began organizing paintball matches as a form of paramilitary training. Durmaz and other attendees would later travel to Syria to join ISIS, where Durmaz participated in the organization's infamously gruesome executions.<sup>359</sup> Mehmet Öztürk's affiliation with the Muslim Youth Association was revealed to members of the Istanbul Police Department by his brother, Yaşar Öztürk. Yaşar told officers that he understood the association to be similar to a mosque; it was a place where attendees would hold religious discussions and read the Qur'an.<sup>360</sup> Mehmet Öztürk likely connected with other current or aspiring ISIS members like Durmaz while attending the Muslim Youth Association.

240. Scholar Aaron Stein has outlined the important role that Durmaz played as ISIS's "emir of Gaziantep" in preparing the members of his ISIS cell, which totaled 19 recruits, including Mehmet Öztürk, for attacks. This preparation involved religious indoctrination, pledging

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<sup>357</sup> Müslüman Gençler Derneği in Turkish.

<sup>358</sup> Ismail Saymaz, "İŞİD'in Ölüm Hattı: Gaziantep'ten Sonra?" *Hürriyet* (Turkey), August 28, 2016.

<sup>359</sup> Aaron Stein, "Turkey Did Nothing About the Jihadists in Its Midst — Until It Was Too Late," *Foreign Policy*, July 1, 2016; Ismail Saymaz, "İŞİD'in Ölüm Hattı: Gaziantep'ten Sonra?" *Hürriyet* (Turkey), August 28, 2016, <https://www.hurriyet.com.tr/gundem/isidin-olum-hatti-gaziantepten-sonra-40210151>.

<sup>360</sup> Firat Alkac, "Bombacı Mehmet Öztürk'ün Kardeşi Anlattı: Camide Namaz Kılmazdı," *Hürriyet* (Turkey), March 24, 2016, <https://www.hurriyet.com.tr/gundem/bombaci-mehmet-ozturkun-kardesi-anlatti-camide-namaz-kilmazdi-40074704>.

allegiance to ISIS, and rudimentary combat training. Durmaz then leveraged ISIS's smuggling networks in Syria to acquire materials for suicide vests, which were in turn assembled in Gaziantep warehouses.<sup>361</sup> This demonstrates the training and material support that Öztürk likely received when preparing for his attack, and also showcases the important role that Syria-connected smuggling routes would play in enabling such preparation.

241. Following Öztürk's attack on March 19, 2016, the FBI aided Turkish authorities in an investigation that again led back to ISIS. In the aftermath of the Istanbul attack, the FBI began investigating Mehmet Öztürk and coordinating with local authorities through the FBI Legal Attaché based in Ankara. In the course of the investigation, the FBI was provided with Öztürk's email address, which allowed FBI agents access to the account, contacts, and emails stored on it. Based on the evidence uncovered in the investigation, the FBI assessed that ISIS's Dokumacılar cell, which was based in Adıyaman and consisted of about 60 individuals, was connected to the Istanbul attack.<sup>362</sup> Citing a U.S. Department of Justice letter sent to Turkish authorities, the Turkish newspaper *Hurriyet* reported that the Dokumacılar cell was believed to have crossed into Syria to train with ISIS and that the cell, in addition to its involvement in the March 19 attack, was also involved in other attacks in the Turkish cities of Suruç and Ankara.<sup>363</sup>

242. Further evidence in open-source reporting about Öztürk's connections to Adıyaman and the Dokumacılar cell in the days leading up to the attack also point to ISIS's role in the March

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<sup>361</sup> Aaron Stein, "Turkey Did Nothing About the Jihadists in Its Midst — Until It Was Too Late," *Foreign Policy*, July 1, 2016.

<sup>362</sup> İsmail Saymaz, "FBI Investigating ISIL Cell in Turkey's Adıyaman, Case File Reveals," *Hurriyet Daily News* (Turkey), March 14, 2017; "FBI 'Dokumacılar'ın Peşinde," *Hurriyet* (Turkey), March 14, 2017.

<sup>363</sup> "FBI 'Dokumacılar'ın Peşinde," *Hurriyet* (Turkey), March 14, 2017, <https://www.hurriyet.com.tr/gundem/fbi-dokumacilarin-pesinde-40394082>.

19 Istanbul suicide attack. Turkish media reports indicate that Öztürk made frequent visits to both Gaziantep and Adıyaman in between trips to Syria.<sup>364</sup> Local and international press reporting has highlighted a teahouse in Adıyaman, which was called the Islam Teahouse. This teahouse, which featured the ISIS flag prominently displayed inside and was founded by Yunus Emre Alagöz (who later blew himself up in Ankara), played host to meetings of the Dokumacılar cell.<sup>365</sup> Surveillance footage was released showing Öztürk purchasing a bus ticket from Adıyaman to Istanbul on March 18, the day before the suicide bombing.<sup>366</sup> Police believed that Öztürk received assistance from someone in Adıyaman in plotting the Istanbul suicide bombing.<sup>367</sup> After the arrest of Ercan Çapkın, investigators identified three individuals connected to both the Gaziantep cell and to Adıyaman. The individuals, who were identified by the Gaziantep Governorship's office only by their initials,

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<sup>364</sup> "Istanbul Suicide Bomber Öztürk Fought in DAESH Ranks for 2 Years," *Daily Sabah* (Turkey), March 22, 2016, <https://www.dailysabah.com/war-on-terror/2016/03/22/istanbul-suicide-bomber-ozturk-fought-in-daesh-ranks-for-2-years>.

<sup>365</sup> In his analysis of how terrorist groups recruit, scholar Ahmet S. Yayla notes the importance of such meetings in allowing new or prospective recruits the opportunity to interact with current cell members to become socialized into the group's culture and ideology. In fact, Yayla uses the Islam Tea House (*İslam Çay Ocağı* in Turkish) discussed above as an example of such a recruitment strategy. Ahmet S. Yayla, "Prevention of Recruitment to Terrorism," in ed. Alex P. Schmid, *Handbook of Terrorism Prevention and Preparedness* (The Hague: ICCT Press, 2020), pp. 413-463. See also Cagil Kasapoglu, "İŞİD Neden Adıyaman'da Orgütlendi?," BBC Turkey, October 22, 2015, [https://www.bbc.com/turkce/haberler/2015/10/151022\\_isid\\_adiyaman](https://www.bbc.com/turkce/haberler/2015/10/151022_isid_adiyaman); İdris Emen, "Turkey Offers \$14 Million Bounty for 23 Wanted ISIL Militants," *Hürriyet Daily News* (Turkey), April 5, 2016, <https://www.hurriyetaidailynews.com/turkey-offers-14-million-bounty-for-23-wanted-isil-militants-97324>.

<sup>366</sup> "Istanbul Suicide Bomber Öztürk Fought in DAESH Ranks for 2 years," *Daily Sabah* (Turkey), March 22, 2016.

<sup>367</sup> "Police Identifies Istanbul Bomber As ISIL Member," *Hürriyet Daily News* (Turkey), March 20, 2016, <https://www.hurriyetaidailynews.com/police-identifies-istanbul-bomber-as-isil-member-96674>.

were being trained by ISIS to be suicide bombers.<sup>368</sup> Between the Istanbul attack co-conspirators from Gaziantep and the Dokumacılar cell, it is clear that Mehmet Öztürk was just one of many ISIS operatives active in Turkey.

### *Conclusions About ISIS and the Istanbul Suicide Bombing*

243. I conclude this section by summarizing the evidence substantiating ISIS's responsibility for the 2016 Istanbul suicide bombing. Based on this body of evidence, I assess that ISIS was responsible for the Istanbul suicide bombing on March 19, 2016: (1) Turkish, U.S., and independent analysts assessed that the attack was perpetrated by ISIS. Turkish authorities identified Mehmet Öztürk as the attacker through DNA evidence and subsequently announced publicly that he was a member of ISIS. The U.S. State Department's Bureau of Counterterrorism attributed the attack to ISIS. Independent media reported that that Mehmet Öztürk was a member an ISIS cell operating from southern Turkey. (2) The attack was characteristic of ISIS's choice of civilian, particularly tourist, targets in Turkey in 2016. The attack was also uncharacteristic of Kurdish militants, who comprised the other primary set of terrorist groups then active in Turkey. Kurdish militants primarily targeted Turkish security forces and avoided the targeting of civilians. (3) Turkish court convicted four co-conspirators for carrying out the attack at the direction of ISIS. Turkish authorities tied Öztürk to Ercan Çapkın, Hüseyin Kaya, İbrahim Gürler, and Mehmet Mustafa Çevik. Turkish courts convicted all four of these individuals in connection with the March 2016 suicide bombing in Istanbul, finding each to have been a member of, or acting on the orders of, ISIS. (4) Evidence connects Mehmet Öztürk to an ISIS network that was active in Turkey in 2016. Öztürk reportedly attended a religious organization founded by Turkish ISIS members

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<sup>368</sup> TC Gaziantep Governorship, press release, "BASIN AÇIKLAMASI (2017-23)," February 28, 2017, <http://gaziantep.gov.tr/basin-aciklamasi-2017-23>.

located in Gaziantep. According to a profile of the association's founder published in a major Turkish newspaper, the organization was a hub and training center for ISIS supporters in southern Turkey. Based on digital forensic evidence obtained after the attack, the FBI assessed that ISIS's Dokumacılar cell, which consisted of about 60 individuals, was connected to the Istanbul attack.

244. Syrian support for ISIS, and in particular its role in helping ISIS to attain a Syria-Iraq safe haven, was causally related to the success of the Istanbul attack: (1) Beginning with how Öztürk was drawn to ISIS in the first place, the group's territorial safe haven helped it to erect an unprecedentedly sophisticated media apparatus for a jihadist group. This media apparatus raised ISIS's international profile, helped to radicalize people to ISIS's cause, and prodded many to join ISIS networks or carry out attack in its name. Further, the group's military victories in the Syria-Iraq theater produced more pro-ISIS furor, thus additionally aiding its recruitment efforts. (2) In addition to ISIS's media apparatus, its control of territory was causally linked to the attacker's recruitment in another way. The suicide bomber, Mehmet Öztürk, traveled to Syria to join ISIS in 2013. He was one of several members of the Muslim Youth Association in Gaziantep who received training from ISIS in Syria. ISIS's Syria safe haven allowed Öztürk to deepen his relationship with the group through the time he spent with it physically; evidence suggests that militants build bonds most effectively in person. ISIS's safe haven and battlefield successes also allowed it to make Gaziantep a particular hub that would not have been possible absent its successes in Syria. (3) Training in a physical safe haven increases the chances of a plot's success. Training is particularly important for a bomb attack, as would-be suicide attackers have on multiple occasions either failed to be able to construct the bombs they intended to use or else had those bombs fail at the last minute. Cell members in Gaziantep and Adıyaman, including the attacker Öztürk, trained in ISIS's Syria-Iraq caliphate territory. (4) ISIS's Syria safe haven allowed it to erect robust smuggling

networks. The Istanbul plot specifically relied on these networks. Yunus Durmaz, known as the emir of Gaziantep, maintained a robust network of connections with ISIS in Syria that enabled him to smuggle in the explosives that were assembled into suicide vests in a Gaziantep warehouse. (5) The size of ISIS's cell in Turkey, of which Öztürk was a part, further evidences a causal relationship to ISIS's Syria safe haven. As I detail, there existed a web of connections that tied Öztürk to a 60- to 70-member ISIS cell operating in Adıyaman. A cell of this size is highly unlikely to have formed as quickly as it did absent the group's Syria safe haven, which enabled its robust reach back into neighboring Turkey.

### **Conclusion**

245. Relying on substantial evidence commonly used by experts in the relevant fields, my expert opinions are as follows:

246. The Syrian Arab Republic engaged in both explicit and also tacit support for ISIS, exemplified by prisoner releases that the regime undertook from 2011 onward, and also the regime's trading relationship with ISIS, which involved oil and other commodities. These activities should be understood in the context of the regime's support for ISIS's predecessor, al-Qaeda in Iraq (AQI), in the early 2000s.

247. ISIS was responsible for the spree of urban warfare style attacks across Paris on November 13, 2015, including an attack on the bistro La Belle Epoque that killed Nohemi Gonzalez.

248. ISIS was responsible for the terrorist suicide bombings in the departure hall of the Brussels International Airport on March 22, 2016, that killed siblings Alexander and Sascha Pinczowski.

249. ISIS was responsible for the terrorist suicide bombing of a popular Istanbul tourist

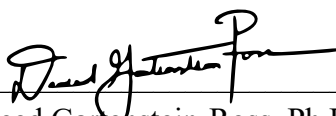
locale on March 19, 2016, that killed Avraham Goldman and seriously injured Ron and Pnina Greenfield and Nitzachya Goldman.

250. The Syria-Iraq safe haven that ISIS enjoyed bore a causal connection to the Paris, Brussels, and Istanbul attacks. Given the role that the Syrian regime's support played in allowing ISIS to gain and maintain its control over this territory, Syria's support for ISIS played a causal role in the success of these attacks.

251. Syria's financial relationship with ISIS also bore a causal connection to the Paris, Brussels, and Istanbul attacks. This financial relationship helped empower ISIS to maintain the caliphate that financed, supported, and protected the terrorist group's Amniyat al-Kharji that was responsible for organizing terrorist attacks across the globe. This financial relationship also fueled ISIS's propaganda apparatus that inspired attackers to strike in its name.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: March 21, 2023

  
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Daveed Gartenstein-Ross, Ph.D.

**CERTIFICATE OF SERVICE**

I hereby certify that the foregoing document was electronically filed this the 28th day of March 2023 with the Clerk of Court using the CM/ECF system. Parties may access this filing through the Court's Electronic Filing System.

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